

APPLICATION FOR LODGING AND SUBSISTENCE ALLOWANCES PAID UNDER THE NATIONAL WORKING RULES



Employer's Name

Employer's Address

Employee's Name

Date Employers pay ref NIC No

To be completed by employee.

I certify that my permanent home address is

This is where I normally live. I would travel to work from this address if I had not been given work away from home. The distance I have to travel to the allocated project means that I will live away from home for the length of the project during the working week.

My temporary address is

My temporary site is at

Please read and complete Section A first. Lodging allowance can only be paid free of tax if Section A is completed, and then only if the employee is expected to be on any one site for less than 12 months.

A. I have been sent by my employer to work at the above temporary place of work which is over 35 miles from my employer's shop, and where I have to book on and off daily, I have had to incur additional living expenses by taking lodging at the above temporary address.

Yes Signed

Once an employee is expected to work on one site for more than 12 months, lodging allowance can only be paid free of tax if Section B or C is completed as well as Section A.

B. I have the following dependants living at my permanent address. (wife/husband, common law wife/husband of two years or more, civil partner, dependant child under 18.)

(Names)

C. I have no dependants but I have to pay the costs of keeping up a permanent home in the UK while I work away on site. (For example I pay rent or a mortgage, or the costs of gas, electricity, water and council tax to keep my home.)

Yes Signed

I understand that if I sign this form and the statements made on it are not true I will be liable for tax on the lodging/subsistence allowances paid to me.

I agree to tell my employer and HMRC of any change which affect this statement.

Signed Print Name

To Be Signed By Employer

I confirm that the permanent address given above by (employee's name) is the address at which we understand they live and is being used as their home address for our personnel records.

Signed Date

Role in Employer's company

