



The Bar Tribunals & Adjudication Service

The Council of the Inns of Court

Expenses Policy

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1. Policy

Introduction

All those appointed to serve on the Tribunal Appointments Body, the Disciplinary Tribunal, the Inns Conduct Committee, the Strategic Advisory Board and any working groups or sub-committees who may from time-to-time be established by The Bar Tribunals and Adjudication Service (BTAS) or the Council of the Inns of Court (COIC) may incur expenses in the fulfilment of such appointments. This policy describes the current position on expenses and details reimbursements.

In discharging an expenses policy which is equal, fair and timely, it is also important that controls are in place to prevent excessive, inappropriate or fraudulent claims.

The objects of this document are to:

- Define the policy and procedures relating to travel and expenses;
- Provide authoritative guidelines as to the type and nature of expenditure that will and will not be reimbursable;
- Achieve compliance with HM Revenue & Customs (“HMRC”) guidance and policy on travel, subsistence and other benefits.

General Principles

All expenditure should be consistent with the needs of BTAS. Money must be spent carefully and judiciously, as if it were one’s own, and costs reported promptly and accurately. Claimants will be expected to exercise good judgement and always travel in a cost-efficient manner. They should neither gain nor lose financially as a result of incurring expenditure whilst undertaking business for or on behalf of BTAS. All expense claims must pass the ‘blush test’ i.e. not be a source of embarrassment if challenged by a member of the public or the barrister profession.

BTAS reserves the right not to reimburse expenses where this Policy has not been complied with and BTAS has the right to challenge any claim. Any attempt knowingly or falsely to claim expenses in breach of this Policy will result in disciplinary action.

Key Rules

- Claims are only accepted when submitted on the approved form
- There is a time limit of three months for the submission of claims
- All claims must be accompanied by receipts
- One claim should be submitted for each individual trip/occasion
- Claims must be signed

Categories of Claimants

It is envisaged that expenses may be claimed by the following:

- Members of the BTAS Disciplinary Tribunal Pool
- Members of the COIC Tribunal Appointments Body (TAB)
- Members of the BTAS Strategic Advisory Board (SAB)
- Members of the Inns Conduct Committee (ICC)
- Individuals appointed or nominated to serve as members of time-limited working groups or sub-committees of BTAS
- Any carer or assistant to a disabled member of the above

This list is not necessarily exhaustive.

Reasonable Adjustments

BTAS will make all reasonable adjustments on request for claimants that are disabled, pregnant or have temporary mobility issues. The cost of a reasonable adjustment in relation to expenses will be reimbursed by BTAS and will not be passed back to the claimant in any circumstances. Advice must be sought from the Registrar of BTAS in the first instance.

2. Procedures

Making a claim

When signing a claim form, the claimant declares that:

- i. Expenditure has actually been incurred and not previously claimed from BTAS or from any other organisation;

- ii. Everything claimed has been incurred wholly, exclusively and necessarily for the purposes of BTAS business;
- iii. Only reimbursement of actual expense is sought and no element of profit is included;
- iv. Travel only to and from the home address or chambers address (for legally qualified members) as held on record by BTAS may be claimed. Travel to or from any other location will not be reimbursed without prior authorisation by the Registrar;
- v. No part of the claim is of a personal nature or made in a private business capacity;
- vi. Any costs relating to a spouse, partner or non-BTAS travelling companion have been deducted, excluding disabled persons' assistants;
- vii. The claimant understands that information relating to a claim may be made available, if a request is made relating to the Freedom of Information Act.
- viii. The claim form should be posted to BTAS, First Floor, 9 Gray's Inn Square, London WC1R 5JD.

Authorisation Procedures

The person authorising the claim must ensure that:

- i. The claim complies with this Policy;
- ii. All costs are appropriate and proportionate;
- iii. No private or family travel component has been charged;
- iv. No travel to and/or from a location other than that held on record by BTAS has been charged;
- v. The claim is accompanied by original receipts;

Payment will be made by BACS normally within 10 working days of receipt.

Advance Payment of Expenses

If anticipated expenditure on a trip is such that it is unreasonable to expect an individual to claim expenses retrospectively, an advance payment may be obtained, with the approval of the Registrar. Once expenditure has been submitted and authorised, any balance will be reimbursed on receipt of an authorised claim form as above.

3. Travel

As most travel takes place in response to a need identified in advance, all claimants are expected to plan ahead and take advantage of advanced booking and other concessions whenever possible.

Rail Travel

Standard Class rail travel applies.

Claimants may travel First Class only if they are prepared to meet the difference between the First Class and the cheapest Advanced Standard Class fares at their own expense.

Should a hearing or committee run so long such that the specified time of travel associated with an advanced booked ticket is missed, then any additional cost incurred may be claimed. Receipts for the original and subsequent ticket purchase must all accompany the expense claim.

Should a hearing or committee run short (including any adjournment) additional expense incurred in travelling earlier than the specified time on an advanced booked ticket will not be reimbursed.

Any claimant, who holds a concessionary railcard entitling them to reduced rate fares, should use this and not claim the full price fare.

Claimants who hold a travel card valid for the journey between their location (as held on record at BTAS) and the Tribunal Suite should use this and may claim a proportion of the cost of the travel card equivalent to the day(s) they were required to travel. A copy of the travel card or receipt must be provided in support of the claim, which must not exceed the cost of the same journey by standard class travel, nor amount to a subsidy (in whole or in part) by BTAS of travel of any other date(s) other than that on which the journey was required. Journeys within London: Public Transport

Journeys within London shall normally be made by public transport (tube or bus). Where receipts are not available (such as payments for travel made on Oyster cards) itemised statements must be provided for fares exceeding £10.

Taxis

The use of taxis within the London area is strictly limited to exceptional circumstances, as follows:

- Claimant is disabled, either temporarily or permanently;
- Claimant is pregnant;
- Claimant is transporting heavy/bulky packages.
- Claimant is required to travel at a time when public transport is not readily available.

However, outside of London, taxis may be used to travel between railway stations and final destination.

Air Travel

UK internal flights in place of train travel must be agreed in advance with the Registrar.

Use of own transport

If travel mileage is claimed at 45p per mile (table below refers), claims for travel must not exceed the standard rail fare.

HMRC approved mileage rates have been adopted for reimbursement purposes. The rates continue to remain as described by HMRC from 2011 as:

	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45 p	25 p
Motor cycles	24 p	24 p
Bicycles	20 p	20 p

Passengers

5p per mile for carrying fellow members in a car for the same BTAS business matter.

Claimants using their own vehicles on business must check that their insurance policy permits use for occasional business purposes. BTAS will not reimburse additional costs incurred to extend cover.

BTAS will not accept liability for any injury or damage arising from the use of private motor vehicles while on business occasions.

Parking and Congestion Charges

Parking and toll road costs incurred on BTAS business journeys may be reclaimed along with the above mileage rates. Where a claimant drives into the congestion charge zone, they must make the payment themselves, but can then reclaim this cost.

Any motoring related fines or penalties are the responsibility of the driver and will not be refunded.

4. Subsistence and Accommodation

The nature of BTAS' work and the source of its income demand that all expenditure under this heading should be moderate in scale and application.

Subsistence

Food/drink costs while travelling may be claimed within maximum limits as follows:

- i. Journeys over 90 minutes in duration: Beverage/Snack £5.
- ii. Journeys at a time when a meal would normally be taken:
Breakfast £10, Lunch £15, Dinner £25.
- iii. The total amount claimed for any 24 hour period must not exceed £50.
- iv. The cost of any alcoholic beverages will not be reimbursed.

Where a Disciplinary Tribunal is convened for a whole day, lunch to a maximum of £15 may also be claimed.

Accommodation

If an overnight stay is absolutely necessary, the Registrar should be contacted for prior authorisation.

The maximum reimbursement for a room will be £165 within Central London and £115 outside (excluding the cost of breakfast which will be reimbursed as above). These rates may only be exceeded in special circumstances and when authorised in advance by the Registrar on a stay by stay basis.

Hospitality Allowance

Where accommodation costs are saved by staying with friends, relatives or other hosts, an allowance of up to £30 per night may be claimed. This should be used to buy a present or provide a meal to your host.

5. Tax liability

Attendance fees

From 1 April 2019¹ attendance fees are payable to all lay, barrister and QC members of the Disciplinary Tribunal Pool for serving on hearing panels (and ICC members serving on ICC hearing panels, if they are not already a Disciplinary Pool member).

¹ Prior to 1 April 2019 only lay members of the Disciplinary Pool were eligible to claim an attendance fee.

Lay members of the Inns' Conduct Committee, the Tribunal Appointments Body and the Strategic Advisory Board may also claim fees for committee attendance.

The following daily rates shall apply:

Whole day £300

Half day or less £150

Clerks may claim a daily rate of £200, or a half day rate of £100.

Cancellation – when fees shall remain payable

Should a hearing be cancelled at less than 3 working days' notice, 50 % of the scheduled whole or half day fee may be claimed. If cancelled at less than 24 hours' notice, 100 % of the scheduled whole or half day fee may be claimed.

It is incumbent upon each individual member or clerk to declare such income to HMRC and to settle tax liability as calculated and demanded by HMRC. BTAS will not collect tax or National Insurance contributions on behalf of any members.

Phones and Broadband

BTAS will reimburse the cost of business calls made from home or mobile telephones but will not make any contribution to fixed charges, such as line rental or monthly price plans. Claims must be submitted with an itemised listing on which business calls have been identified; round sums or fixed percentages will not be reimbursed. Telephone expenses which do not comply with these rules will be classed as a taxable benefit and should be declared to HMRC via an annual tax return.

Taxation matters relating to Broadband are similar to those for telephones, with the added complication that it is difficult to demonstrate to what extent the facility is being used for business purposes. Claims for broadband charges will be treated as above for phone charges, and declared to HMRC.

Name	
Role (Lay Panellist, Clerk etc.)	
Address	
Reason for Claim	

Travel (Public transport – standard class only. Car mileage - for current rates please refer to Expenses Policy. The use of taxis is strictly limited to exceptional circumstances.)

Date(s)	Mode (Train, bus etc.)	From	To	Total (£) including VAT
Total				

Subsistence

Date(s)	Description	Total (£) including VAT
Total		

Fees

Date(s)	Description: Barrister, Lay & QC Panel Member – half day £150, whole day £300 Clerk – half day £100, whole day £200	Total (£) including VAT
Total		

Other (printing, congestion charge, hospitality etc.)

Date(s)	Description	Total (£) including VAT
Total		

Authorised (Overnight) Accommodation

Date(s)	Description	Total (£) including VAT
Total		

Please note all claims must be accompanied by original receipts

Grand Total (£)	
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Claimant

Signed	
Date	

COIC Use Only

Confirmed		Paid	
Date		Date	
Authorised		Cheque no (if applicable):	
Date			