NRP Expenses Policy

This policy explains how New Red Planet Limited (NRP, we or us) assesses business expenses incurred by our employees and workers. Before claiming, check that the cost qualifies, retain the evidence and follow the appropriate reimbursement or HMRC claim route.

1 Purpose and scope

This policy applies to NRP contractor employees or workers. It does not cover self-employed CIS subcontractors or suppliers operating through personal service companies. Read it alongside your employment contract and assignment details. Expenses funded separately by your recruitment agency or end client are dealt with under the NRP Agency Reimbursed Expenses Policy.

An expense being work-related does not automatically make it tax-deductible or create an entitlement to reimbursement. NRP must establish the applicable tax treatment and agree the payment arrangements. Statutory obligations, including those relating to required protective equipment, remain applicable.

2 The three claim routes

Route	How it works
NRP reimbursement	NRP assesses the expense and any applicable exemption before agreeing how it will be paid. Only qualifying payments may be made tax-free.
Agency reimbursement	The agency agrees to fund the cost separately from the assignment rate. NRP still checks the evidence and tax treatment under the companion policy.
Personal HMRC claim	Where you meet a qualifying cost yourself and it is not reimbursed, you may be entitled to income tax relief. Relief is subject to the rules for that expense, rather than NRP or agency approval alone.

3 General conditions

Claims must relate to actual expenditure, be accurate and identify the relevant assignment and business purpose. For an employee deduction under the general rule, the cost must be incurred wholly, exclusively and necessarily in performing the employment duties. Travel and specific exemptions have their own statutory conditions.

Private expenditure, ordinary commuting and duplicate claims must not be included. Identify any private element separately. A receipt proves expenditure but does not, on its own, establish eligibility. Do not exchange salary or bonus for expenses, or assume that an expense can be paid tax-free because it is deducted in an assignment-rate reconciliation.

4 Supervision direction or control

For travel through an employment intermediary, the starting assumption is that supervision, direction or control (SDC), or the right to exercise it, applies to how you do the work. Any one of these elements is sufficient. The relevant person may be the end client, agency, NRP or another person in the supply chain.

Before considering the absence of SDC, NRP will review your assignment, contractual rights and actual working practices, obtain your answers to an assessment and seek end-client confirmation. A signed statement cannot override the facts. Job title, seniority and pay rate do not determine the result.

An assessment is required for each new assignment. NRP will review continuing assignments at least every six months and whenever the arrangements change. Tell NRP promptly if your duties, supervision, instructions, locations or contractual arrangements change. Where evidence is incomplete, NRP will not approve home-to-work travel relief on the basis that SDC is absent.

5 Commuting and temporary workplaces

Where the employment intermediary travel restrictions apply, each engagement is treated as a separate employment for the relevant travel rules. Travel between home and the regular assignment workplace will generally be ordinary commuting. Related meals and accommodation do not become allowable simply because the assignment is short or the journey is long.

If NRP establishes that SDC and the right to exercise it are absent, the normal workplace rules still apply. A temporary workplace is attended for a limited duration or temporary purpose. It is not enough that an assignment is described as temporary or lasts less than 24 months.

The 24-month restriction applies where attendance is, or is expected to be, at least 40% of working time over a period exceeding 24 months. Relief stops when that expectation arises; if it exists from the outset, relief is unavailable from the outset. Relevant earlier attendance and changes that do not substantially alter the journey must be considered. A workplace attended for all or almost all of the expected employment may also be permanent.

6 Depot and multiple site arrangements

Travel from a depot to another location to carry out duties may qualify, although home-to-depot travel is normally commuting. Travel required between workplaces in the same employment or engagement may qualify even where SDC applies. Travel between separate engagements is not automatically eligible.

If your duties involve visiting changing sites, NRP will assess the engagement as a whole, including regular workplaces, geographical duties and the reason for each journey. Multiple sites, short visits or spending less than 40% at a site do not by themselves establish relief. Obtain approval before claiming home-to-site journeys.

7 Business travel and mileage

Approved business travel may include public transport, necessary taxis, air travel, car hire and the use of your own vehicle. Claim actual fares or agreed mileage as appropriate, with tickets, receipts and a journey record.

Premium travel, hire vehicles and overseas travel require agreement before booking. Travel to seek a new assignment is not normally qualifying travel in the existing employment.

For your own vehicle, the following HMRC approved income tax mileage rates apply for 2026/27. They are tax limits, not a promise that an agency will reimburse at that rate. NRP will confirm the applicable agreed reimbursement rate.

Vehicle	First 10000 business miles	Further business miles
Cars and vans	55p per mile	25p per mile
Motorcycles	24p per mile	24p per mile
Bicycles	20p per mile	20p per mile

The car and van threshold applies across qualifying mileage in the tax year for the employment, including different privately owned vehicles. Mileage rates cover fuel and normal running costs; do not claim those costs again. Approved business parking, tolls and congestion charges may be claimed separately. Parking penalties and other fines are excluded.

Record the date, start and finish locations and postcodes, business reason, miles, vehicle and amount claimed. Give Payroll your vehicle details and keep business-use insurance and any legally required vehicle documents current. Company or client-provided vehicles require a separate fuel assessment; private-vehicle rates do not apply automatically.

8 Meals and accommodation

Reasonable meals and overnight accommodation may qualify where incurred in connection with eligible business travel. Ordinary meals at a permanent workplace, packed lunches brought from home, family expenditure and private extensions to a trip do not qualify under this policy. Claim only your own share of a shared bill and deduct amounts already provided or paid by another party.

Use itemised receipts for actual-cost claims. Identify business food purchases separately from private shopping. For overseas claims, provide the original currency, sterling conversion and a short English explanation. Hotels, rented accommodation and associated bills must be assessed for business necessity and private use before reimbursement is agreed.

NRP may use HMRC benchmark or approved scale rates only upon confirmation the arrangement and the relevant conditions are met. They are not automatic daily allowances. Do not claim both a scale-rate payment and the same actual meal cost. NRP will confirm current rates and qualifying journey conditions before use.

10 Other expense categories

Category	Conditions and treatment
Protective equipment and uniforms	Required PPE must be supplied free or its cost reimbursed under the applicable arrangements. Contact NRP if it is unavailable. Qualifying uniform upkeep may attract relief; normal clothing does not qualify merely because worn at work.
Eyesight tests	Ask NRP about tests required for screen work and any special corrective appliances. The statutory conditions must be met. Ordinary glasses are not automatically covered and there is no general HMRC £30 limit.
Tools and equipment	Explain why the item is required for your duties, ownership and any private use. Repairs, consumables and substantial equipment may have different treatment. A personal claim for substantial equipment may involve capital allowances.
Software and office costs	Necessary business software, stationery, printing and postage require evidence and a duties-related purpose. Private use and ordinary personal purchases are excluded. Ask NRP before purchasing substantial items.
Telephone and internet	Identify actual additional business call or connection costs. Existing personal line rental, inclusive calls and broadband do not qualify merely because used for work when no additional cost arises.
Training	Employer-funded or reimbursed qualifying work-related training can be exempt, including relevant new skills. Obtain approval before booking. Employee-funded external training normally has no deduction; narrow exceptions require specific review. SDC does not decide this treatment.
Professional fees	Required professional fees and relevant annual subscriptions to HMRC-approved bodies may qualify. Supply the body name, membership period and evidence of payment. Life membership and non-approved subscriptions are not generally deductible.
Background checks	Submit the type of check, role requirement, date and receipt for individual assessment. A DBS or other check being required for the role does not establish that every related payment or personal claim is tax-free.
Entertainment and personal costs	Client entertainment, gifts, normal childcare and private spending are excluded from routine claims under this policy. Obtain separate NRP approval for any proposed exception before incurring the cost.

For categories other than approved mileage, where no separate agency funding or NRP reimbursement arrangement exists, NRP can explain whether a personal HMRC claim may be appropriate. No category in this table guarantees tax relief. Specific exemptions must be checked independently of the general employee deduction test.

11 Submitting and checking claims

Submit claims through the NRP portal or another method confirmed by us. Include your name, assignment, expense date, category, business reason, amount, receipts and any relevant journey or accommodation details. For agency-funded items, follow the company policy.

Submit promptly and by the payroll cut-off notified for your assignment. Claims received late, missing information or awaiting assessment may be held for a later payment cycle. Payroll will confirm any agreed reimbursement, funding arrangements and payment timing. No claim may reduce statutory pay below the applicable legal minimum or replace an existing salary entitlement.

Keep original or readable electronic evidence. A card slip or bank statement may show payment but may not describe the purchase adequately. If a receipt is lost, contact Payroll and provide alternative evidence; payment is not guaranteed. You must confirm that the claim is accurate and has not been paid or claimed elsewhere.

NRP may check routes, dates, receipts and agency or client records, request further evidence and review earlier payments. Disputed or unsupported items may be paused or rejected with an explanation. You may ask Payroll to review a decision. Report errors promptly so that any necessary payroll or tax correction can be assessed. Deliberately false claims may lead to disciplinary action and reporting where appropriate or required by law.

12 Claiming tax relief personally

You may claim relief from HMRC only where an expense meets the relevant deduction conditions and has not already been reimbursed tax-free or otherwise relieved. A personal claim cannot overcome commuting or SDC restrictions. Where a reimbursement was taxed, ask Payroll how to record the payment and any qualifying deduction correctly.

Relief reduces income tax; it does not refund the entire expense. For example, a qualifying £100 cost usually produces £20 relief at a 20% tax rate, subject to tax paid. Use HMRC's online service or form P87 as appropriate for allowable annual expense claims of £2,500 or less. Larger claims require Self-Assessment. If you already complete a tax return, claim through that return. Claims are normally possible within four years after the end of the tax year.

Retain the evidence required for the particular expense, including mileage logs and receipts. HMRC decides the claim. NRP can provide payroll information and explain its treatment but cannot guarantee a refund.

Useful guidance: GOV.UK Claim tax relief for your job expenses; HMRC Employment Status Manual ESM5510 and ESM5560; Employment Income Manual EIM30230, EIM30240, EIM01210 and EIM02730; GOV.UK business travel mileage rules. Rates stated above apply to 2026/27 and must be checked for later years.

Date:	June 2026
Date of Review:	June 2027
Reviewer:	Phil Whelan
	MD, New Red Planet

NRP Agency Reimbursed Expenses Policy

This policy explains how New Red Planet Limited (NRP, we or us) processes expenses that your recruitment agency or end client agrees to fund separately from your assignment rate. It tells you what evidence to provide and how NRP will assess and pay the claim.

1 Scope and relationship to other policies

This policy applies to NRP contractor employees and workers. Read it alongside the NRP Expenses Policy, your employment contract and your assignment details. Self-employed CIS subcontractors and personal service company suppliers are outside its scope.

Agency-reimbursed expenses are also called chargeable or billable expenses. They are separately agreed costs recovered from the agency or client in addition to the payment for your work. An amount included in the normal assignment rate is not separately reimbursed merely because it is labelled as an expense.

2 Approval and tax treatment

Obtain agreement from the agency or client before incurring the cost, including any spending limit, permitted travel class, mileage rate and evidence requirements. Provide the approval to NRP. An agency or client approving a cost confirms its commercial willingness to fund it; NRP must separately decide its payroll and tax treatment.

Tax-free payment is available only where the relevant statutory conditions are met. Costs that do not qualify may need to be paid as taxable earnings with PAYE and National Insurance, or dealt with under the applicable benefit-reporting rules. NRP will explain the treatment. Calling a payment an allowance, reimbursement or expense does not make it tax-free.

Ordinary commuting and associated meals or accommodation are generally excluded from tax-free reimbursement. This remains the case if an agency funds them separately. Where SDC restrictions apply, a short assignment does not by itself make the workplace temporary. Refer to the NRP Expenses Policy for the required assessment.

3 Costs that may qualify

Depending on the duties, journey and applicable exemption, eligible costs may include travel between workplaces during an engagement, approved public transport or taxis, business mileage, parking and tolls, business overnight accommodation and related meals. Equipment, protective clothing, work-related training and professional fees require their own assessment.

For example, an agency-funded journey from the assignment workplace to a separate business meeting may qualify. An agency-funded journey from home to the regular assignment workplace will normally remain commuting. NRP must confirm the facts before processing either claim.

4 Submitting the claim

Submit the claim through the NRP portal or the method notified by us. Your declaration confirms that the costs are accurate, relate to the assignment and have not already been reimbursed or claimed elsewhere.

For each item provide your name, agency and assignment, date, supplier, description, business reason, currency and amount. Attach agency approval and an itemised invoice, receipt or ticket. Identify the net amount, VAT and total where shown. If a receipt is unavailable or the supplier is not VAT registered, contact NRP rather than creating a VAT breakdown yourself.

Submit the information to NRP even if the agency has already seen or approved the same documents. NRP needs its own evidence to assess the claim, raise or reconcile the agency invoice and support payroll records. A card-payment slip or bank statement alone may be insufficient to establish what was purchased.

5 Mileage claims

Before your first claim, provide the vehicle make, model, fuel type, engine size where applicable and registration number. Tell NRP when you change vehicle. Confirm that the vehicle is appropriate for the journey and that you have the required insurance, including business use where applicable.

For each journey supply its date, business purpose, start and finish locations and postcodes, miles, agreed rate and total claimed. Identify ordinary commuting and private detours separately; these must not be included as qualifying business mileage. Supply fuel VAT receipts where requested for the agency invoicing and VAT process. Do not claim fuel again when the mileage rate already covers it.

For 2026/27, HMRC's approved income tax rates for an employee's own car or van are 55p per business mile for the first 10,000 miles and 25p thereafter. Motorcycles are 24p and bicycles 20p per mile. The agreed agency rate may differ. NRP will check the tax-free limit and any excess; a lower payment may leave scope for a personal mileage-relief claim where the journey qualifies.

6 Meals accommodation and overseas claims

Provide itemised meal bills, hotel invoices and the dates and purpose of the relevant business trip. Claim only your own share and exclude private guests, holiday nights and amounts already included in another payment. Explain any necessary weekend stay or rented accommodation arrangement before claiming.

For foreign expenditure, include the original amount and currency, the sterling amount and the exchange rate or card-conversion evidence used. Add a short English description where necessary. Scale-rate or incidental overnight payments require NRP's separate approval and compliance checks; they are not automatic additions to a receipt-based claim.

7 Invoicing VAT and payment

NRP will check the claim against agency approval, supporting documents and applicable tax rules, then invoice or reconcile the separately agreed expense funding. Submit claims alongside the relevant timesheet where practicable and by the cut-off notified for your assignment. Payroll will confirm the payment cycle and any outstanding approval, evidence or funding issue.

VAT on an agency recharge and income tax on an employee payment are separate matters. The VAT shown on your purchase receipt does not by itself determine the VAT charged by NRP to the agency. NRP will assess the correct invoice treatment and any recoverable input VAT. A purchase without VAT is not automatically ineligible for reimbursement.

Where VAT evidence is incomplete, Payroll will explain whether further documents are needed and whether the agency-approved recoverable amount is affected. NRP will not assume that an unsupported claim is tax-free or automatically deduct VAT from every claim without assessing the circumstances.

Approved exempt reimbursements will be identified separately from taxable pay. Any taxable amount will be processed under the appropriate rules. NRP may hold a disputed expense item while resolving it and will explain what is required. Expense processing must not be used to remove statutory pay rights or exchange existing salary or bonus for tax-free payments.

8 Exclusions corrections and duplicate claims

Routine claims under this policy exclude private purchases, fines, ordinary clothing, unsupported expenditure, costs already paid directly by another party and duplicate claims. Business entertainment requires separate approval and tax review rather than inclusion as a routine tax-free expense.

Retain your evidence and tell NRP promptly if an agency pays you directly, a supplier issues a refund or you discover an error. NRP may verify documents, travel and approvals with the agency or client and review earlier claims. Unsupported items may be rejected; Payroll will provide an explanation and consider any additional evidence you supply.

Deliberately false claims may lead to disciplinary action and reporting where appropriate or legally required. Any recovery of an incorrect payment or payroll adjustment will be assessed under the employment contract and applicable law.

9 Expenses not reimbursed by the agency

If the agency declines to fund an expense, that does not establish whether personal tax relief is available. Refer to the NRP Expenses Policy and HMRC's eligibility rules. Relief is generally based on the qualifying unreimbursed amount and your tax rate, not repayment of the full cost. Do not submit a personal claim for an amount already reimbursed tax-free. Commuting and SDC restrictions cannot be avoided through P87 or Self-Assessment.

10 Contact and policy administration

Contact NRP Payroll on 0161 713 1730 or info@newredplanet.com before submitting an uncertain claim.

Useful guidance: GOV.UK Claim tax relief for your job expenses; GOV.UK business travel mileage rules; HMRC Employment Status Manual ESM5510; Employment Income Manual EIM30220 and EIM30230.

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