

SNIJIB NATIONAL WORKING RULE 8, TAX-FREE LODGING ALLOWANCE FORM

In accordance with HM Revenue & Customs, lodging allowance can be paid without tax being deducted if employees are covered by the "50 mile radius zone" agreement explained overleaf, or if they have a dependant person(s) to support at their permanent home address or if they are single employees without dependants and have a continuing liability for the maintenance of their permanent residence.

PART 1 Employee Details *(complete either 1A or 1B)*

1A. To be completed by employee with dependants

Dependants are defined by the HM Revenue & Customs as a wife/husband, civil partner, common law wife/husband (living together as man and wife at the employee's permanent address for at least two years) and/or dependant child(ren) (any child up to his/her 18th birthday maintained and living at the employee's permanent home address).

Name of Dependant(s) (State age if under 18 years)

.....

.....

1B. To be completed by employee without dependants

I certify that I am a single employee without dependants and that:

- (a) I am incurring additional expenditure on lodging away from my permanent address; and
- (b) I have a continuing liability for the expenses of maintenance of my permanent U.K. residence at which I normally live whilst not working away; and
- (c) My permanent residence is owned by me either freehold or leasehold or is a tenanted property for which by virtue of a written agreement on a commercial basis, I have a continuing financial obligation whilst working away.

..... *(employee signature)*

PART 2 Employee Details *(all employees to complete)*

I, the undermentioned certify that my permanent home address, where I normally reside, and from where I would otherwise travel daily to my employer's established place of business is:

(give full address)

I also certify that because I have been sent by my employer to work temporarily at *(name of area)* which is miles from my employer's established place of business, I have had to incur additional living expenses by taking lodgings at:

(name of lodging and address)

It is anticipated that I shall be temporarily living at the above address until *(insert approximate date)*.

I understand that a deliberately false declaration on this form could be regarded as fraudulent and if any of the above statements are proved untrue my lodging allowance will be liable for deduction of income tax. I realise that I am obliged to advise HM Revenue & Customs and my employer of changes in my circumstances which might change my tax liability.

First Name(s)	Surname						
Address	National Insurance Number						
Post code	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>						
Employee signature	Date						

50 Mile Radius Zone

Employees not supporting dependants and who have a continuing liability for the maintenance of their permanent residence who normally work within a 50 mile "home zone" of their employers shop, and take lodgings because they are sent temporarily to work outside that zone may receive lodging allowance without deduction of tax if they are not expected to be in such accommodation for more than twelve months. If they are, or are expected to be, continuously in lodgings for more than a year the lodging allowance must be taxed when the twelve month period is exceeded or as soon as it is known that it will be.

Employer Section

We confirm that to the best of our knowledge the information provided on this form is correct and that the above named employee, who has been sent to work at the location overleaf usually lives at the address given.

Business Trading Name	.....	Employer Name	.....
Address	.....	Employer signature	.....
	.....	Date	.....
Post code	.....	
