Throughout this document "the Company" refers to Yamazaki Mazak UK Ltd and/or Jonathan Lee Workforce Solutions Limited where appropriate.

Travel & Expenses Policy Rev 7

Scope

This procedure details the expenses that may be claimed and the method of claiming. It applies to staff who are out of the Company engaged on authorised business and supercedes previous Travel & Expenses guidelines issued by the company. The Company reserves the right to review this policy at any point.

UK Expenses

Daily visit

- A lunch / refreshment allowance of up to £10.00 can be claimed provided a valid VAT receipt is submitted unless the individual is in receipt of a daily lunch allowance paid via payroll.
- If the working day continues after 9pm the cost of an evening meal may be claimed up to the value of £32.00, providing a valid restaurant VAT receipt is submitted.

Overnight Stay

Accommodation Expenses (receipts required)

- Hotel, Bed & Breakfast cost should normally be kept within the range c.£100 - £130 per night for a short-term stay. It is appreciated that at certain times of the year, such as holiday periods, hotel prices may exceed the specified range. In this event, prior approval should be obtained.
- Special attention should be given to finding a more economical alternative where the stay is long term (in excess of 5 days).

Lunch / Refreshment Allowance

- Up to £10.00 (as above, valid VAT receipt required)

Evening Meal Expense

- Up to £32.00 against actual expenses incurred (valid restaurant VAT receipt required) may be claimed.

Special Condition Relating to Overnight Stay (UK only)

- For health and safety reasons, where the distance from the normal place of residence and the place of work is estimated to be more than 1.5 hours' drive and work will continue at that location for two or more consecutive days, authorisation will be given to stay in a hotel or other accommodation within 30 minutes travel of the place of work. For each authorised overnight stay an additional 2 hours overtime may be claimed.

Overseas Expenses

Daily Expenses

- Daily meal expenses up to £42 against actual expenses incurred (receipts required) may be claimed.
- On the day of return the cost incurred of a meal up to £21.00 may be claimed for which a receipt is required. If the day continues after 9pm the cost incurred of an evening meal may also be claimed up to the value of £32.00 (receipt also required).
- It is important to note that it is appreciated that local economic circumstances and exchange rates will dictate whether the above expense limits are realistic when overseas. Therefore, a reasonable amount of expenditure will be allowed, but anything considered excessive will be challenged.

Overnight Stay

- The equivalent standard of hotel to that used for UK accommodation should be used (receipts required). This will normally be booked in advance from the UK.

Special Conditions Relating To Overseas Work

- To accommodate the special circumstances relating to overseas work, for those people eligible, overtime can be claimed for travel overseas, but no payment will be made for travelling when flying between 10pm to 6am.
- Unless you are already in receipt of an overseas supplement as part of your contractual terms, associates will be entitled to an additional taxable payment of £60 for each night spent working overseas on international trade shows and equivalent approved assignments, or at customer premises. This payment does not apply to the following:
    - Managers
    - Associates whose roles are not eligible for overtime payments

Shift Payments

- Staff working shifts required to work outside the company (home or overseas) on a temporary basis, will, for a total period of up to 2 weeks be entitled to receive the shift pay calculated on their normal shift pattern.

Overtime

- Any overtime worked will be at the usual overtime premia rates
- Overtime payments when travelling will be at flat rate

Completion of Expense Form (for home and overseas travel)

- Where possible a company credit card should be used when incurring business expenses.
- All expenses including incidental expenses should be supported by valid VAT receipts and claimed using the Company Expense Form, and submitted for approval to the appropriate department manager / director

Travel Class

- Air travel* - Economy Class (there may be certain circumstances where an upgrade is approved)
- Air Travel should be authorised by appropriate director before a flight may be booked.
- Train – Standard Class

Car Expenses

- Where individuals have a company vehicle with fuel card, personal mileage should be recorded and submitted to payroll once a month. Deductions at the HMRC advisory rate to pay for private fuel will be made from salary.
- NOTE: Prior approval must be obtained before a member of staff uses their own car on company business, as usually a company vehicle or hire car will be available. In addition before using a personal vehicle for business use, individuals must ensure they have the appropriate motor insurance cover.

Policy:	Travel & Expenses Policy
Written By:	Chris Morris, HR Manager
Approved By:	Yamazaki Mazak UK Limited
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