

Frequently asked questions

NHSBT operates two lease car schemes which are voluntary and offered to eligible employee.

The options for a lease car depend on whether you are required to drive a minimum of 3,500 business miles or not, full information on the impact and options are available via People First and Knowles Associates directly. In summary:

- Colleagues incurring a minimum of 3,500 business miles have the option of the Salary Deduction or Salary Sacrifice Scheme.
- Colleagues who have none or less than 3,500 business miles have the option of the Salary Sacrifice Scheme.

These FAQs focus on the Salary Deduction scheme, full details on the salary sacrifice scheme can be found on [People First](#)

These are provided for guidance or quick reference guide only, so always refer to the main scheme

1. General Definitions

1.1 Am I still eligible for a Salary Deduction lease car if I work part time?

If you travel regularly as part of your job, but do not meet the stipulated 3500 business miles, you will be entitled to an allowance, based on the minimum 3500 miles being pro-rated in accordance with your part time hours. For example, if you work 18 hours 45 minutes (0.5 WTE) you will be required to travel a minimum of 1750 business miles per annum and will therefore receive 50% of the allowance per annum. Should your working hours change, the pro-rated allocation will be adjusted.

1.2 When can my Salary Deduction Lease Car Allowance change

The only time that it may change is in the event of:

- a scheme administration fee cost change
- other charge changes e.g. Vehicle Excise Duty; VAT; insurance

Should this occur, we will recalculate your allowance and notify you of any changes.

You should note that your quotation is based on the current financial year only and that your car benefit tax liability will change on an annual basis. For further information see [Vehicle Taxation Bands](#).

1.3 Can I use my Salary Deduction Lease Car abroad?

Lease cars may be taken abroad for holidays (no more than 4 weeks) or a specific business trip. However, prior to doing so, you must ensure that you:

- Obtain written permission from the Lease Car Administrator
- Obtain insurance details from the lease car administrator
- Obtain AA 5-star car repatriation insurance or equivalent cover from Lease Car Administrator
- Accept responsibility for any other maintenance/repair costs that arise while abroad and which are not normally covered. You will be advised on the maintenance requirements when permission is provided.

1.4 What do I need to consider when planning a trip abroad?

Once you have the necessary permission and documents from the Lease Car administrator, you will need to ensure that you research any specific requirements for the country you are going to be travelling in.

This can vary from speed limits to the type of tyres that should be fitted to your vehicle.

More guidance can be found at [Gov.uk \(Check additional restrictions post UK EU Exit\)](#).

1.5 How will my disability be considered when requesting a Salary Deduction Lease car?

If you have a disability, we will ensure that we consider your requirements when applying for a lease car under our scheme. You will need to ensure that you provide as much detail as possible for this. You may wish to consider having an Occupational Health referral to ensure that your needs can be fully discussed and met. All reasonable adjustments will be fully considered.

2. Responsibilities and Terms

2.1 What are the Salary Deduction Lease Car Scheme's general contract conditions

- You will be responsible for the annual lease cost more than the NHSBT allowance, as your contribution for private use of the car.
- You will be responsible for monitoring your own business and private miles against your individual contract.
- NHSBT will reclaim any allowance that has not been used for business mileage, therefore it is essential to estimate your business mileage correctly during the application process.
- Full maintenance (repair charges), full breakdown (home start and recovery services) are included in the lease costs.
- Your lease will be set at 3 years, extensions ONLY by exceptional circumstances.
- We will contact you up to 6 months prior to the expiry of your lease car contract, to start the process of selecting a replacement lease car. You must select and order your replacement car at least 2 months prior to the end of the existing contract.
- Where there is a longer lead time for delivery of a new lease car, you will be expected to retain your existing car while waiting delivery of your new car. While a new lease car is on order, personal contributions for private use will remain unchanged.
- In exceptional circumstances, where our lease car contract runs over 3 years, your car will be transferred on to the most recent lease scheme terms.
- Home to base mileage and return, is classed as private mileage.
- You must sign an agreement and other documents before a car can be ordered.
- Permission will not be granted to persons under 21 to drive lease cars, where not directly employed by us.
- You must not sell, assign, transfer, charge for, or dispose of the lease car, or attempt to do so during the contract period.
- Your contribution for private use will be deducted monthly from your pay. Any outstanding contributions will be deducted as soon as reasonably practicable or review.
- If you do not comply with the contracted mileage set out in the lease car application, the mileage criteria and other conditions of the scheme will be enforced, the allowance amended, or the car removed. This will be dealt with on a case-by-case basis.
- Should you exceed the private mileage level indicated in your initial application, you will be subject to excess private mileage costs at the end of the lease period. However, it may be possible to seek adjustments to the original contracted mileage during the period of the lease, for example if you have underestimated the level of private mileage in your original application. Monthly allowances will be affected by such adjustments, and you will be notified of this option.
- If the anticipated contracted mileage changes from that originally stated, then the lease may have to be re-negotiated at 12-month intervals.

On delivery of your vehicle an information pack will be provided with full terms and conditions and contact information for the Lease car provider and maintenance arrangements.

2.2 As an employee, what are responsibilities when having a Salary Deduction lease car?

When having a lease car under our scheme you are responsible for and ensuring the following:

- Lease cars are kept secure and clean
- Routine driver checks of fuel, oil, water & tyre pressures etc. are observed
- Manufacturers warranties and recommended services are carried out by accredited dealers
- Any abnormal wear and tear or other damage incurred is 'made good'
- Cars are at the organisations disposal whenever required for official business including Business Continuity arrangements
- Cars are returned in good condition at the end of the lease, in accordance with the Fair Wear and Tear (FWT) policy of the lease car provider
- Any non-FWT damage costs which are judged, by the lease company, to de-value the potential sale price of the car at the end of the contract
- Costs of replacing fluids (e.g. water or oil) between service intervals are met
- Defects are reported promptly to the appropriate dealer/servicing agent.
- All instructions and recommendations e.g. manufacturer's handbooks are followed.
- Accidental damage involving insurance claims are formally recorded and reported immediately to the Insurance broker.
- Driver to pay all insurance excesses initially.

On delivery of your vehicle an information pack will be provided with full terms and conditions and contact information for the lease car provider and maintenance arrangements.

2.3 What are the maintenance arrangements for my Salary Deduction lease car?

The lease car scheme allows full maintenance, which includes the cost of all servicing in line with the manufacturer's recommendations i.e. mechanical or electrical repairs, batteries, exhausts, etc. Tyres will be replaced free of charge when the tread is close to that of the required legal limit. Damage to tyres, other than fair wear & tear will be chargeable. You will also meet any other costs not accepted as a standard maintenance charge, or not deemed to be fair, wear, and tear by the leasing company. Unauthorised maintenance/repair work may result in the withdrawal of your lease car.

You are responsible for contacting approved dealers/agents regarding servicing, other maintenance requirements and any ad hoc repairs as necessary.

You will be held responsible for the cost of repairs and replacements to the car, e.g. due to careless use, deliberate abuse or willful neglect. Lease charges are calculated on the assumption that cars will be kept in good condition and to the same high standard as if you owned the vehicle.

We will deduct in full, from your pay, all charges due under the terms of the lease scheme. If invoiced sums are not settled within the due period. Outstanding debts will be pursued including should you leave the organisation.

NHSBT Pay Support will provide details of cars provided and the benefit accrued to HMRC each year. Payroll benefits are displayed on your monthly pay slip.

2.4 What are the insurance arrangements for my Salary Deduction lease car?

We will provide comprehensive insurance cover for your business and social use and where applicable, one other nominated approved driver. The insurance premium cost will be kept lower by application of an "excess" payment. You will initially be responsible for this where a claim arises during non-business use and will be reimbursed if the excess can be recovered from a third party.

Our insurance will not cover you to drive any cars other than those in the lease car scheme, however, courtesy and loan cars that we organise for you will be covered. Daily hire cars booked through I-procurement must be covered by hiring company insurance arrangements. Where applicable the

Lease Car Administrator will provide on request a 'No Claims' history statement for you when eligibility to a lease car ceases.

We will not accept any liability for the loss or damage to personal effects. These are normally covered under domestic household contents policies. You should ensure that you have adequate cover for your needs.

Any incident, when a lease car is parked at your normal workplace at a NHSBT site or any other location where you normally carry out your routine duties will be deemed as being on private use. When the lease car is parked at a temporary workplace this will be deemed to be on business use.

Any costs incurred by misuse including the incorrect fuel, will be charged to you in full and are not covered by the insurance policy. You should take care to ensure that the correct fuel is used.

The claims department will initially discuss with you if the incident occurred while on business or private use. If consensus cannot be reached between you and the claims department, Fleet Services, in conjunction with your manager, will make a final judgement.

2.5 Can I nominate a second driver for my Salary Deduction lease car?

You may nominate one other person to drive the lease car providing that:

- the person is over 21 and has held a full driving licence for over 12 months.
- that prior permission has been granted by the Lease Car Administrator.
- the relevant documentation is submitted to the Lease Car Administrator. e.g. driving licence
- the insurance policy covers the use.
- nominated drivers can be amended annually (1 per year)

We reserve the right to refuse permission to include any nominated driver on the insurance policy.

2.6 What do I need to do if I move house?

Should you move to a new house or change your address, you must:

- advise the lease car administrator without delay
- ensure that you update MyESR with your new address

NHSBT will NOT advise the lease car Administrator. It is contained within your lease car agreement that you MUST advise the administrator.

Failure to do so could result in any fines incurred mounting up. Should this occur, you will be responsible for all such costs, in line with the agreement.

3. Accessories

3.1 Can I request fitting fixed accessories, including tow bars to my vehicles?

You may request either at the time you order a car or subsequently, to fit any fixed accessories, such as tow bars (subject to written approval by the lease company).

Fixed accessories fitted after delivery must be by an agent approved by the Lease Car administrators at your own expense.

Once fitted, you will not be entitled to remove these accessories without the written approval of the lease company, either before or after the expiry of the contract period.

Except as permitted above, non-fixed accessories may be fitted such as roof racks, roof boxes, child seats, etc. at your own expense.

Fixed accessories may increase the taxable car benefit and therefore, it is your responsibility to notify the lease car administrator of the item and the full list price (excluding VAT) of the item and the price paid. The Lease Car Administrator will advise HMRC and NHSBT Pay Support of any changes to the list price and/or benefit in kind.

3.2 Can I use my Lease Car for towing a caravan, boat or trailer?

You will need written prior approval in writing from the lease car administrator. Approval will not be granted if the car is not considered suitable for towing. The towing of any caravan, boat or trailer must conform with all legal requirements and the manufacturer's specification.

Should the lease hire company choose to charge an increased rental to NHSBT to cover the lower residual value and higher maintenance costs which result from towing; this charge will be passed on to you to be paid in full.

Once fitted the equipment will become the property of the Lease Company and normally cannot be removed without their approval. Should removal cause any damage to the vehicle, you will be responsible for 'making good' to the lease car's original condition.

4. Choosing a vehicle

4.1 How do I select a Salary Deduction Lease Car?

Due to the diversity of our work, you may make a free choice of car however it must be suitable for the performance of your duties in a safe and appropriate manner.

The following categories are considered **unsuitable** for our business purposes and **will not** be allowed for selection:

- Vehicle emitting over 140g/km of Co2
- 2 – seater cars
- 2 – door cars (does not include hatchbacks)
- Convertible or retractable roof cars
- Off-road cars (does not include crossovers)
- Pick-ups or vans

4.2 What environmental incentives are there when choosing a vehicle?

We are committed to sustainable development and to reduce the environmental impact of our fleet. Therefore, an incentive has been introduced to encourage you to select a car with a lower carbon dioxide emission.

Environmental incentives have been designed to achieve our stated objective to reduce the carbon footprint of the fleet and baseline Co2 emission level of 91-100 g/km has set. [See Allowance Table](#)

We are committed to continuous improvement in carbon output reductions; and in line with the timeliness of technological advances, the baseline values will reduce every two years to reflect this.

5. Mileage

5.1 What environmental incentives are there when choosing a vehicle?

You must complete and submit mileage returns monthly via Expenses in line with the Travel and Expenses Policy. The actual mileage travelled will be monitored and compared to the contracted annual mileage by the lease car administrator, on a 6-monthly basis. Adjustments will be made to your business mileage allowance where appropriate.

The NHSBT allowance will be recalculated in the event of a permanent variation to the annual contracted mileage. If mileage returns are not submitted the allowance may discontinue resulting in an increase in the salary deduction. In addition, this may be investigated under the Disciplinary Policy.

5.2 How do I claim mileage for my lease car?

If you have a lease car, you are required to submit regular monthly business mileage claims for reimbursement of fuel costs and to provide accurate odometer readings, via Expenses.

You are responsible for monitoring the mileage you do, both for business and private use. You must flag any potential changes to either your business or private mileage to your manager and the lease car administrator. We will endeavour to minimise financial surprises resulting from variances to contracted mileage. NHSBT Pay Support, will provide monthly mileage reports to the lease car administrator to enable regular monitoring of actual vs. contracted mileage, who will:

- monitor mileage compliance
- carry out a 6-monthly review
- notify you of any variances to the contracted mileage
- notify you of any potential financial impact it may have if the variance continued to the end of lease car contract.

An annual review of contract variance will also take place and you will be notified of how your contribution for private use will be changed. However, you may have options for this to remain unchanged, depending on your specific situation.

Managers will be required to authorise and monitor mileage submissions and challenge those where inappropriate use is indicated.

5.3 What contribution must I make towards private use?

As a condition of the car being made available for your private use, you are required to pay a contribution for this.

When you apply for a lease car you are required to state the likely amount of private mileage that you will do over 12 months. The lease car administrator will assess your private mileage every 6 months to ensure that the correct contributions are being made to minimise where possible any end of contract charges.

5.4 When will a contracted mileage review take place?

A review of variances to the contracted lease car mileage will be carried out every 6 months (April and October) by the Lease Car Administrators and will be applied as follows if the contracted variance value is:

- forecast to be over £900 over the duration of the remaining contract, your contributions will be amended to recover this amount.
- forecast to be between £600 -£900 over the duration of the remaining contract, your manager must provide justification to retain your contributions at the same level.
- forecast to be below £600 over the duration of the remaining contract, you may request that contributions stay at the same level.
- A review can be requested at any time by you or your manager.

Fuel reimbursement rates are based on the lower or mid-point range of [HMRC Advisory Fuel Rates \(AFR\)*](#).

5.5 Am I able to opt for an electric or hybrid vehicle?

Full electric and hybrid vehicles are now available on the lease car scheme. You are encouraged to opt for a Hybrid or battery electric vehicle.

For these types of vehicles, the following rules apply:

- Hybrid vehicles will receive an advisory fuel rate for fuel reimbursement – you will be advised of this information during the quotation process.
- Electricity is **NOT** classed as a fuel and therefore NHSBT will reimburse an advisory electricity rate based on the cost for charging the vehicle

See Alternative Fuel allowance table for further information

6. Absence and Changes to your Job Role

6.1 Can I apply for a Lease Car if I am on a Secondment or Fixed term contract?

Normally, you will not be eligible to apply for a Lease Car, as typically a Lease Car contract will be for 3 years. In addition, such posts should not normally last longer than 12 months, in accordance with the Secondment and Fixed Term Policy.

Any lease car applications for temporary appointments of less than 3 years should be directed to the Fleet Services Support Manager who will consider the options available to allocate returned cars on a re-allocated basis.

Should the appropriate directorate approve a lease car for such a post, they will need to demonstrate to the National Fleet Manager the longevity of the post or that the costs are justified. In this case the directorate would be responsible for any early termination costs.

6.2 What Lease Car costs will I be liable for if my role changes because of organisational change?

Where a change of post results in a substantial reduction in the annual business mileage, it will be at the discretion of NHSBT to consider each case on its merits, in consultation with you as to whether the existing terms:

- continue to be applied or;
- the monthly contributions are increased to reflect the continuing cost until the expiry of the lease contract or;
- the lease contract can be reallocated or terminated with no penalty incurred by you, the employee.

6.3 What Lease Car costs will I be liable for if I change my role voluntarily?

Where a voluntary change of post results in a reduction in the annual business mileage, you will have the choice of either:

- ceasing to participate in the scheme upon payment of the early termination penalty or;
- continuing to participate in the scheme with a re-calculated allowance to reflect the continuing cost of the contract, until the expiry of that lease contract only.

6.4 Can I keep my Lease Car while I am on Maternity leave?

While you are able to retain the lease car for personal use during maternity leave, the NHSBT contribution towards the business use of the vehicle will cease. This will affect personal contributions for the retention and use of the vehicle. As soon as you become pregnant, you must contact the Lease Car administrator and NHSBT Pay Support to advise them of your potential maternity dates, and they will be able to advise you about how you will need to communicate with them during your maternity leave.

Should you not wish to retain the use of the Lease car during your maternity leave, you must contact the lease car Administrator to advise them of expected start date of maternity leave to arrange vehicle collection and to discuss early termination charges that you will be liable for.

If you are going on maternity leave and notify us of your intention not to return to work at the end of your maternity leave, you must return the lease car at the end of that period and will be subject to early termination lease charges.

6.5 What happens to my Lease Car arrangements if I am on Long Term Sickness or other Authorised Absences?

If you are absent from work on sick leave, or other authorised absences, if you have contracted for private use, may choose to continue the private use of the car. As no business mileage will be made, this should be discussed with the Lease Car Administrator to agree the impact on your personal contributions.

Should you choose to return the lease car you may be liable for a financial penalty due to early termination of the contract, except in exceptional circumstances.

If absent on long term sick leave, and you have exhausted your right to receive occupational sick pay and have contracted for private use of a salary deduction lease car, you may opt to continue the private use.

You must make repayments at agreed periods to the Lease Car Administrator, in which deductions from pay are not possible (e.g. during unpaid sick leave). Otherwise, you must return the lease car and may be subject to early termination lease charges.

Should you fail to make agreed repayments, your case will be referred to our Credit Control department and you may be subject to investigation in accordance with the Disciplinary Policy.

6.6 What happens with the Lease Car if I want to 'Retire and Return' to work?

Should you have a lease car and apply to Retire and Return to work, there are different options available to you:

- **Return the car to the lease company:** You may incur charges for early termination costs depending on whether the car is still within the initial contracted period.
- **Retain the car:** It will be possible to retain full use of the vehicle, during the interim period of unemployment from the organisation. To do this and prior to retirement, you can elect to pay the full cost of the lease, based a daily pro-rated basis, during the interim period. The pro-rated cost will be calculated by the Lease Car administrators you will be invoiced this amount. Should you elect for this option, the lease car will remain fully insured for the interim period of unemployment. On your return to work, a new assignment number will be issued and the lease car allowance, and monthly deduction of your contribution for personal use, will be re-instated.

6.7 What happens to my Lease Car arrangements if I have a Career Break or go on an external secondment?

If contemplating taking a career break or considering an external secondment, you are advised to contact the Lease Car Administrator to discuss any impact on your Lease Car arrangements.

Should you take a career break, or go on an external secondment for more than twelve months, the car will be returned, and you will be subject to any early termination costs.

If the career break or external secondment is less than twelve months you can retain the use of the car. In these circumstances, the NHSBT allowance will be removed resulting in you paying the full cost of the lease car for that period. In such circumstances, you must arrange with us to make repayments at agreed periods.

Should you fail to make agreed repayments, your case will be referred to our Credit Control department and you may be subject to investigation in accordance with the Disciplinary Policy.

6.8 What happens to my Lease Car arrangements if I transfer to another Public Sector organisation?

Should you voluntarily transfer to another public-sector organisation you will be encouraged to transfer the car to your new employer. If the new employer does not accept the transfer, you will be liable for the early termination costs which we will deduct from your final pay.

You will need to highlight this at the earliest opportunity with the Fleet Services Support Manager, so that you are able to fully understand the options available and the costs you will incur including any fuel mileage payments.

6.9 What happens to my Lease Car arrangements if I transfer to another position within NHSBT?

If you change jobs or **voluntarily** take on a new role within NHSBT and there is a significant change in business mileage you may choose to keep the car at a revised charge, provided you meet the minimum mileage threshold of 3500 business miles per year.

Should you choose to return the lease car you may be liable for a financial penalty, due to early termination of the contract.

If there is a reduction in business mileage **due to a change in work duties**, or work base, that is not voluntary, you may retain the use of the car, but your contribution will be adjusted due to the reduced business mileage, provided you meet the minimum mileage threshold of 3500 business miles per year.

This applies where there is a continuing requirement for business travel and is at NHSBT discretion.

Should you transfer to a new position that does not require the use of a car, the car will be returned at no cost to you other than any prevailing excess private mileage or excess condition charges levied by the leasing company.

In exceptional circumstances, you may be permitted to continue to use the car on a full cost recovery basis i.e. no contribution from NHSBT.

7. Early Termination

7.1 In what circumstances will my right to a Lease Car cease?

Your right to a car within the scheme will discontinue without notice and you will be charged any costs resulting from early termination in any of the following events:

- Any meeting of creditors is called or if you commit any act of bankruptcy or any attempt be made to levy distress against the lease car due to your indebtedness
- The termination of your contract following voluntary resignation/retirement; or dismissal
- Prolonged absence
- Career breaks / external secondment that exceed twelve months
- The lease car covering private mileage, which in the opinion of the Fleet Services Support Manager is abnormal and causes concern for maintenance and value.
- should you fail to pay monies due to us under this agreement within thirty days of becoming due.
- should you become disqualified from holding or for any reason ceasing to hold a valid licence entitling you to drive a car.
- In the absence of any of these events, the expiration of the period of hire specified above, or any extensions of the same.
- When, in very exceptional circumstances you apply to terminate your participation in the scheme.
- Any other very exceptional circumstances not provided for above.

In the event of all other sections detailed above, the employee will be liable to pay:

- the early termination charge imposed by the leasing company
- any costs arising from the condition of the car
- any excess private mileage charge
- any charge related to not meeting business mileage band for employer allowance

7.2 What early termination fees are paid by NHSBT in respect of a Lease Car?

NHSBT will only pay the early termination charge in respect of:

- The cessation of NHSBT entitlement to possession of the lease car under its agreement with the leasing company.
- The lease car, for whatever reason becomes, in the opinion of the leasing company, uneconomic to repair and/or maintain.
- The total loss, whether by theft or otherwise of the lease car for three consecutive months.

- The termination of your contract whether by death, redundancy, TUPE, or ill health retirement

NHSBT may, at our discretion, pay early termination costs arising from other circumstances or any root cause outside of your control.

Should you fail to return your lease car on termination of the agreement without valid reason, we will repossess the lease car without liability to any action or other proceedings.

8. Courtesy and Hire Vehicles

8.1 As a lease car driver, in what circumstances can I use a Hire Car?

Hire cars will not be provided to temporarily replace lease cars for servicing, breakdowns or accident repairs, **unless you have chosen this as a cost option in your lease car contract**. If a lease car is booked-in for a repair or a service in advance using the appropriate booking/claim lines a courtesy car will be made available on request.

There will be very few circumstances when a courtesy car cannot be provided, however, if the lease car is stolen, a courtesy car will not be provided.

General Car Hire to support business travel is explained in the Travel and Expenses policy.

8.2 When am I eligible for a courtesy or relief car?

A courtesy car will be provided free of charge while your lease car:

- is receiving accident repairs at an approved repairer
- breaks down and requires recovery
- has been booked in for repairs and servicing using the appropriate booking service

Courtesy cars are not provided under the lease car contract but are provided free of charge by a garage or accident repair shop while they are repairing a lease car. They are provided as part of their service but are not guaranteed and are provided on a “first come, first served” basis.

Courtesy cars must be booked, and it may be necessary to wait until a car becomes available.

If the lease car is a total loss after an accident a relief car (hire car) will be provided for the first 48 hours, free of charge, to enable you to plan for a replacement car.

At the end of the 48 hours it will be collected unless you choose to continue with the hire car, in which case you will be directly responsible for the hire charges.

9. Licence Checks and Driving Assessments

9.1 Who is responsible for checking my driving licence and how often?

Prior to the start of your lease contract, you will be subject to driving licence checks by the lease car administrator and annually thereafter, during the contract period. The Lease Car administrator uses the DVLA ‘Share my Licence’ system for driver licence checks.

9.2 Why do I have to do an on-line driving assessment?

We have a responsibility to fulfil our duty of care to drivers by ensuring that appropriate skills training is provided, if required. Drivers are required, on request, to complete an online driving assessment and the scoring outcome may result in further in-car training.

We have a moral and legal duty to protect those who drive as part of their work. Driving on company business is managed in much the same way as other health and safety at work issues and it is important to think about your well-being when behind the wheel.

If you are in possession of a Lease car, we will complete a driving licence check and you are required to:

- take part in a driver risk assessment
- complete any identified eLearning

Completion of the Driving Risk Assessment and any subsequent training (online or on road training) is a mandatory business requirement and should be treated as high priority. If you do not complete the risk assessment you will receive reminders to do so because we take your safety very seriously.

Failure to complete all elements of the programme may result in a recommendation to your manager that you do not drive on company business until the relevant training has been fully completed.

This is not a test of skill, rather a measure of exposure to risk. The risk assessment will determine your individual needs and any further action required by you.

10. Fines and other costs

10.1 Who is responsible for fine, congestion charges and administration costs?

You are responsible for all parking and speeding fines and added administration costs. All notices of intended prosecutions, fixed penalty notices and fines received, will be re-directed to your home address. You are responsible for prompt payment direct to the issuing authority. Any escalation costs due to late payment and any additional NHSBT administration charges or fines, will be deducted from your salary.

Necessary costs incurred for parking, road tolls and congestion charges while on business use will be paid in accordance with the Travel and Expenses Policy. These expenses must be claimed using the Expenses system and authorised in the normal way.

11. Tax Implications

11.1 What tax liability will I incur on my lease car?

You will incur a 'benefit in kind' tax liability on your lease car, calculated in accordance with HMRC regulations. This liability is collected through your PAYE tax code. It is calculated based on the:

- list price value of the lease car
- level of CO2 emissions
- contribution for private use.
- the date of registration of the car

You will be provided with an estimate of the likely tax impact at the quotation stage.

You should note that your quotation is based on the current financial year only and that your car benefit tax liability will change on an annual basis. For further information see [Vehicle Taxation Bands](#).

A notification form (P46- car) will be sent to the tax office by the Lease Car Administrator when your car is delivered. If there is a permanent change to your private use contribution, a revised form (P46-car) will be sent. When the car is returned or purchased a further notification will be made.

Alternatively, go to the HMRC website (<https://www.gov.uk/log-in-register-hmrc-online-services>), create a personal tax account where you will be able to update your car and check your tax code changes.

Details of your car and the benefit accrued will be submitted to HMRC by NHSBT Pay Support each year.

You should seek advice from HMRC to understand any impact on your personal income tax position before committing to signing the legally binding contract for a lease car.

12. Policy Approval and Review

Policy version	Related document to UCD/M&L/Car/001v3.0
Title	UCD/M&L/Car/001v3.0/FAQv3.0
Approved by SPC	18 th May 2023
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13. FAQ's Section Details

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