

Status: Point in time view as at 16/06/1999.

Changes to legislation: Income and Corporation Taxes Act 1988, Schedule 12A is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 12A

ORDINARY COMMUTING AND PRIVATE TRAVEL

Introduction

- 1 (1) The provisions of this Schedule apply for the purposes of section 198(1A)(b)(ii) (qualifying travelling expenses: exclusion of ordinary commuting and private travel).
- (2) In this Schedule “employment” includes an office and “employee” includes an office-holder.

Modifications etc. (not altering text)

- C1** Sch. 12A paras. 1(2), 2-7 applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by The Social Security (Contributions) Regulations 1979 (S.I. 1979/591), **Sch. 1ZC Pt. 8 para. 3** (as inserted by The Social Security (Contributions) (Amendment No. 3) Regulations 2001 (S.I. 2001/596), **Sch. 2**)
- C2** Sch. 12A paras. 1(2), 2-7 applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), **Sch. 3 Pt. 8 para. 3**

Ordinary commuting and private travel

- 2 (1) “Ordinary commuting” means travel between—
 - (a) the employee’s home, or
 - (b) a place that is not a workplace in relation to the employment, and a place which is a permanent workplace in relation to the employment.
- (2) “Private travel” means travel between—
 - (a) the employee’s home and a place that is not a workplace in relation to the employment, or
 - (b) between two places neither of which is a workplace in relation to the employment.
- (3) In sub-paragraphs (1)(b) and (2) “workplace” means a place at which the employee’s attendance is necessary in the performance of the duties of the employment.

Modifications etc. (not altering text)

- C3** Sch. 12A paras. 1(2), 2-7 applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by The Social Security (Contributions) Regulations 1979 (S.I. 1979/591), **Sch. 1ZC Pt. 8 para. 3** (as

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inserted by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2001 \(S.I. 2001/596\), Sch. 2\)](#)

- C4** [Sch. 12A paras. 1\(2\), 2-7](#) applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), Sch. 3 Pt. 8 para. 3](#)

- 3 Travel between any two places that is for practical purposes substantially ordinary commuting or private travel is treated as ordinary commuting or private travel.

Modifications etc. (not altering text)

- C5** [Sch. 12A paras. 1\(2\), 2-7](#) applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by [The Social Security \(Contributions\) Regulations 1979 \(S.I. 1979/591\), Sch. 1ZC Pt. 8 para. 3](#) (as inserted by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2001 \(S.I. 2001/596\), Sch. 2\)](#)
- C6** [Sch. 12A paras. 1\(2\), 2-7](#) applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), Sch. 3 Pt. 8 para. 3](#)

Permanent and temporary workplaces

- 4 For the purposes of paragraph 2, subject to the following provisions of this Schedule—

“permanent workplace” means a place which the employee regularly attends in the performance of the duties of the employment and which is not a temporary workplace; and

“temporary workplace” means a place which the employee attends in the performance of the duties of the employment for the purpose of performing a task of limited duration or for some other temporary purpose.

Modifications etc. (not altering text)

- C7** [Sch. 12A paras. 1\(2\), 2-7](#) applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by [The Social Security \(Contributions\) Regulations 1979 \(S.I. 1979/591\), Sch. 1ZC Pt. 8 para. 3](#) (as inserted by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2001 \(S.I. 2001/596\), Sch. 2\)](#)
- C8** [Sch. 12A paras. 1\(2\), 2-7](#) applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), Sch. 3 Pt. 8 para. 3](#)

The 24 month rule and fixed term appointments

- 5 (1) A place is not regarded as a temporary workplace if the employee’s attendance is in the course of a period of continuous work at that place—
- (a) lasting more than 24 months, or
 - (b) comprising all or almost all of the period for which the employee is likely to hold the employment,
- or if the employee’s attendance is at a time when it is reasonable to assume that it will be in the course of such a period.

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- (2) A “period of continuous work” at a place means a period over which, looking at the whole period and considering all the duties of the employment, the duties of the employment fall to be performed to a significant extent at that place.
- (3) An actual or contemplated modification of the place at which the duties of the employment fall to be performed is disregarded for the purposes of this paragraph if it does not have, or would not have, any substantial effect on the employee’s journey, or expenses of travelling, to and from the place where the duties fall to be performed.

Modifications etc. (not altering text)

- C9** Sch. 12A paras. 1(2), 2-7 applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by The Social Security (Contributions) Regulations 1979 (S.I. 1979/591), **Sch. 1ZC Pt. 8 para. 3** (as inserted by The Social Security (Contributions) (Amendment No. 3) Regulations 2001 (S.I. 2001/596), **Sch. 2**)
- C10** Sch. 12A paras. 1(2), 2-7 applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), **Sch. 3 Pt. 8 para. 3**

Depots and bases

- 6 A place which the employee regularly attends in the performance of the duties of the employment—
- (a) which forms the base from which the duties of the employment are performed, or
 - (b) is the place at which the tasks to be carried out in the performance of those duties are allocated,
- is treated as a permanent, and not a temporary, workplace.

Modifications etc. (not altering text)

- C11** Sch. 12A paras. 1(2), 2-7 applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by The Social Security (Contributions) Regulations 1979 (S.I. 1979/591), **Sch. 1ZC Pt. 8 para. 3** (as inserted by The Social Security (Contributions) (Amendment No. 3) Regulations 2001 (S.I. 2001/596), **Sch. 2**)
- C12** Sch. 12A paras. 1(2), 2-7 applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), **Sch. 3 Pt. 8 para. 3**

Area-based employees

- 7 (1) An employee is treated as having a permanent workplace consisting of an area if the following conditions are met.
- (2) The conditions are that—
- (a) the duties of the employment are defined by reference to an area (whether or not they also require attendance at places outside the area),
 - (b) in the performance of the duties of the employment the employee attends different places within the area,

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- (c) none of the places he attends in the performance of the duties of the employment is a permanent workplace, and
- (d) applying paragraphs 4 and 5 to the area as if it were a place, the area meets the conditions for being a permanent workplace.

Modifications etc. (not altering text)

- C13** Sch. 12A paras. 1(2), 2-7 applied (with effect in accordance with reg. 1(2) of the 2001 affecting S.I.) by The Social Security (Contributions) Regulations 1979 (S.I. 1979/591), **Sch. 1ZC Pt. 8 para. 3** (as inserted by The Social Security (Contributions) (Amendment No. 3) Regulations 2001 (S.I. 2001/596), **Sch. 2**)
- C14** Sch. 12A paras. 1(2), 2-7 applied (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), **Sch. 3 Pt. 8 para. 3**

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