



Executive Director Lease Car Policy

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Section	Contents	Page No.
1	Introduction	4
2	Purpose/Scope	4
3	Process	4
4	Review	13
5	Implementation Plan	13
6	Monitoring compliance with this Policy	13
7	References	13
8	Appendices Appendix A – Roles and Responsibilities Appendix B – Specification for Bluelight User Covert Response Cars Appendix C – Application for Ordering a Lease Car Appendix D – Income Tax Appendix E – Additional Driver Request and Insurance Declaration	14 15 16 17 19

1.0 Introduction

- 1.1 This document outlines the Policy with regard to the provision of lease cars for Executive Directors within Yorkshire Ambulance Service NHS Trust (YAS).
- 1.2 This policy applies to Executive Directors employed by YAS who are required to travel as part of their normal employment with the trust and replaces all previous policies and Standing Operating Guidelines and cannot be used to make retrospective claims.
- 1.3 The Trust wishes to encourage employees to consider the impact of car use on the environment. Before considering applying for a lease car, employees are asked to look at the possibility of using public or alternative arrangements for travel on Trust business. In some instances, the use of a bicycle, motorcycle or car share may be possible and the Trust will promote such activity. However, the use of these other modes of transport must be balanced with health and safety and time considerations.
- 1.4 The Remuneration and Terms of Reference Committee will determine the lease car terms for the Chief Executive and Executive Directors.
- 1.5 This policy is owned by the Finance Directorate.

2.0 Purpose/Scope

- 2.1 This document sets out details of the Terms and Conditions under which vehicles will be offered to Executive Directors. The Lease car contract hire schedule in accordance with Agenda for Change NHS Terms and Conditions (Section 17 and Annex M), apply to Executive Directors who have been allocated a vehicle, will be deemed to have accepted those conditions.

3.0 Process

3.1 Eligibility

- 3.1.1 The primary objective for providing lease cars to employees is to ensure employees are able to perform their roles in the most cost effective way where travel is an essential part. The way in which cars are provided will support value for money principles of the NHS. Executive Directors will be able to use their lease car for private and business use. Costs attributable to private use, such as fuel and consumables, will be solely the responsibility of the employee.
- 3.1.2 Employees will only be considered for a lease car if they meet one of the following criteria and/or where it is deemed to be the most cost effective option for the Trust:
 - Executive Directors are deemed to require a lease car by the nature of their role. The NHS Terms and Conditions of Service Handbook states that Trusts may offer lease cars to employees undertaking in excess of 3500 miles per annum whom they require to be mobile and where they deem it in the interest of the service to do so
 - `Bluelight` Users: Where Executive Directors are required, as part of the duties of their post, to respond under emergency blue light conditions; or to provide an on-call function that requires them to have an emergency blue light response capability. There is no annual business mileage requirement.

- Use of these vehicles for private mileage must comply with the requirements of the HMRC rules and regulations. You will pay tax if a company car is made available to you for your private use (this includes commuting) or you are provided with free or subsidised fuel for private use in that car. The tax you pay is broadly determined by three factors:
 - the list price of the car plus any accessories
 - the CO2 emissions of the car, and
 - the fuel type of the car
- 3.1.3 For blue light users the car will be fitted with appropriate emergency equipment to enable a safe emergency response in accordance with prevailing laws, and which will comply with current tax guidance in respect of blue light equipped vehicles used for business mileage.
- 3.2 General Principles
- 3.2.1 To ensure best value the Trust uses the Government Procurement Service national framework lease car agreement.
- 3.2.2 All cars provided under this scheme will be subject to the following standard terms:
- 48 month lease period
 - A lease quote based upon an annual mileage of 12,000 miles will be obtained in order to identify whether the intended vehicle is covered by the contribution
 - Excess allowance will not be reimbursed
 - Full maintenance and service included
 - Breakdown and recovery service
 - Full comprehensive insurance for employee and one named driver of the employee's immediate members of family over 25 providing they hold a full UK driving licence.
- 3.2.3 The annual contract hire charge is generally fixed over the four year period, and is based on the make/model of car and the total contract mileage based on an estimate provided by the employee of their business and private mileage. The estimate of contract mileage has a significant effect on the contract hire charge. It should therefore be reasonable and based on the best information available at the time. The Trust may seek to recover excess mileage, where levied by the lease company, for higher than stated private mileage.
- 3.2.4 Changes in VAT legislation, other legislative provisions, and variations in mileage travelled are the only factors that may change during the period of the contract and thus may affect the contribution paid by the employee.
- 3.2.5 Emergency equipment is also specified at appendix B.
- 3.2.6 No alteration or addition to the standard equipment specification as set out in appendix B is allowed. This includes facilities for towing trailers or caravans. Requests for any enhancements or changes to the standard specification must be approved by the Fleet Engineering Manager, Associate Director of Support Services and Director of Finance & Performance as part of the initial application process.

- 3.2.7 An exception will arise for an employee who can claim a special case or other special circumstances, such as a disability, and in those circumstances an adaptation to the baseline car may be made or a different car may be supplied. In all such cases an application needs to be made to an employee's Director and the decision shall be taken by the Director of Finance & Performance. Each case will be determined on its own merits.
- 3.2.8 The allowance will be agreed by the Remuneration and Terms of Reference Committee at least once every two years. This allowance will be used to calculate whether there will be any contribution or not from an Executive Director. The current allowance remains set at £6,472 per annum.
- 3.2.9 There is a cash alternative facility for those not opting to take a lease car..
- 3.2.10 Lease car users will be required to have their lease cars available for use at the discretion of the Trust in exceptional circumstances (for example, during severe weather, the vehicle may be used to convey staff and patients in the exigencies of the service)
- 3.2.11 Whilst participating in the lease car scheme, employees will be required to have their vehicle at their disposal, at all times, for official business use.
- 3.3 Authorisation and Contract Agreement
- 3.3.1 The employee is required to enter into a formal agreement with the Trust to abide by the conditions of the scheme as set out in this policy. Executive Directors will therefore apply for a lease car using the Lease Car Application Form.
- 3.3.2 The Finance and Performance Director will authorise the allocation of a lease car. The Director of Operations will authorise all bluelight users. The Executive Team reserve the right to refuse an application.
- 3.3.3 Diesel, Petrol and Hybrid/Electric cars will be allowed however, the following exclusions apply to the choice of car, (non-bluelight response):
- CO2 emissions in excess of 110g/km
 - Convertible, soft top or cabriolet cars
 - Vans or car derived vans
 - Cars with less than 4 seats and 4 doors
- 3.3.4 Optional extras may be specified for fitting by the vehicle manufacturer. These must be accepted by the contract hire company and will be included within the annual leasing charge.
- 3.3.5 The employee will pay a monthly contribution, where the annual lease cost exceeds the employee's annual allowance. This will be fixed for the period of the contract and which is based on the predicted business and private mileage incurred over the period of the contract. All charges to the employee are subject to VAT at the rate applicable at the start of the agreement. Employee contributions are made directly by monthly deductions from their salary.
- 3.3.6 Employees will pay for all fuel and will be reimbursed for official business mileage at the rate that is set down by HM Revenue and Customs / Trust through making a monthly claim.
- 3.3.7 Where the employee exceeds the annual contracted business mileage, no additional charge to the employee will be made.

3.3.9 Where the employee exceeds the total private annual mileage contracted in the agreement an additional payment will be charged to the employee, where this additional charge takes the total charges above the individual's allowance. The payment will be determined on a pence per mile based on the contract excess mileage contained within the contract multiplied by the number of private miles travelled. Where an employee believes they have under used their private mileage they may claim this back by demonstrating this from expenses claims forms for the duration of the lease. This will be calculated by identifying the pence per mile charged in the lease for private mileage multiplied by the number of miles under used. No repayment will be made for private mileage where the excess personal allowance has been used to cover the cost.

3.3.10 One off charges/refunds will be deductible/refundable from salary for such charges as insurance excess, outstanding rentals at lease end, excess/under use of private mileage, tyre and other accident damage above normal wear and tear etc. Deductions from salary for these amounts will be notified to the driver and will not normally be greater than £50 per month instalments, unless agreed with user (or fully deducted from final salary in the event of termination of employment).

3.4 Maintenance and Repairs

3.4.1 All servicing, maintenance and repair – excluding accident repair – will be managed in accordance with the rules of the leasing company. The Fleet Engineer should be contacted for any advice.

3.4.2 The scheme allows for full maintenance, which includes the cost of all servicing in accordance with the manufacturer's schedule, and for repairs, replacement of tyres, batteries, exhaust. Employees will be expected to make adequate arrangements for their own transport when the car is having its routine service. The trust is under no obligation to provide replacement cars following theft / accidents or during lengthy repairs.

3.4.3 Routine servicing and replacement of tyres, exhausts, batteries and puncture repairs will be undertaken by the approved contractor, in accordance with the guidance issued by the leasing company.

3.4.4 In the event of windscreen breakage replacements may be arranged through the approved contractor. As with accident damage, the employee may have to pay an excess to the windscreen company which may be re-claimed through the Trust.

3.4.5 Breakdown/accident recovery services are included within the scheme at no additional cost to the employee. Details of this service are provided in the driver information pack with the car.

3.4.6 The cost of repairs and replacements owing to deliberate abuse or neglect are not included in the contract hire agreement. Any such costs that are agreed by the contractor and the Fleet Engineer, as appropriate, will be required to be reimbursed by the employee. When servicing is not carried out at the manufacturer's specified intervals, resulting in nullification of the warranty, the cost of any unmet warranty claims becomes the responsibility of the employee.

3.5 Normal Termination of Hire.

3.5.1 At the end of the four-year agreement the following procedure will apply:

- The car will be appraised for condition by Fleet Services Department in the presence of the employee. The employee will be required to reimburse to the Trust

the cost of any repairs that are agreed by the contractor and Fleet Services as needed to bring the car into good condition, taking fair wear and tear into account. In the event of any dispute independent assessors may be consulted on costs and repairs involved and their decision will be final.

- The employee shall permit representatives of the Trust or the contractor to inspect the state and condition of the car at any reasonable time.

3.5.2 In the event of the user failing to return the vehicle to the Trust on termination of the lease agreement, the Trust may repossess the same without being liable to any action or other proceedings at the suit of the user or any person claiming under or through him/her.

3.6 Early Termination of Hire

3.6.1 The employee's right to participate in the lease car scheme shall end:

- On the termination of his / her employment by the Trust
- On disqualification from driving.
- On the death of the employee.
- On a series of accidents resulting in a special insurance premium being charged to the Trust or refusal to insure a particular employee.

3.6.2 The employee's right to a car within the scheme may be terminated by the Trust at its discretion in the following circumstances, each case being considered on its merits:

- By the breach of any of the conditions of the scheme or terms of the hire agreement.
- A downgrading relating to poor performance or disciplinary action.
- In the event of the prolonged absence of the employee from their normal duties.
- When the employee's contributions cannot be recovered from his / her salary.
- In exceptional circumstances where an employee applies to terminate his / her participation in the scheme.

Wherever practicable, seven days' notice of termination will be provided to the employee.

3.6.3 A new lease car will not be authorised for any employee who has less than 12 months service pending retirement.

3.6.4 Upon the termination of the employee's participation, or right to participate in the scheme, the employee must return the car as directed and in most cases the employee will be liable for the costs relating to the early termination of the lease. This would not apply to employees with a blue light lease car.

3.6.5 In the event of the employee's death in service, or on early termination of the employee's employment contract on the grounds of ill-health, there shall be no financial penalty to the employee or his / her estate on account of the early termination of the contract for private use of the car, and the Trust shall bear such costs in full.

3.6.6 Where an Executive Director terminates the lease contract themselves they will have the option of buying the car at its current value, including settlement of any contractor penalties for early termination. If this option is not taken then the employee may be liable to all outstanding costs, such as early termination penalty charges, which will be calculated up to the date of termination of the car lease.

3.6.7 An employee transferring to another NHS organisation may, subject to the terms and conditions of the new employment, apply to transfer the car to the new employer.

3.7 Maternity Leave

3.7.1 Staff who take maternity leave can continue to use their lease car and continue to pay for it via their monthly salary deductions. The terms of the contract will remain the same.

3.7.2 Staff who have a period of unpaid maternity leave but still wish to use the car can either have their contribution adjusted when they return to work, or can be invoiced on a monthly basis.

3.8.1 General Terms and Conditions

3.8.1 **Driving licence.**

The employee and any named driver will be required to hold a full European/UK driving licence for the appropriate category. The employee or named driver must notify the Trust immediately of any Notice of Intended Prosecution, any endorsement on their driving licence, or any conviction for a motoring offence. Similarly the Trust is to be notified immediately of any medical condition, permanent or temporary, that may affect an individual's licence entitlement. An annual check of an employees or named drivers licence is required.

3.8.2 **Driving assessment and training.** The Trust reserves the right to assess the competency of drivers before a lease car is allocated and recommend driver refresher training where appropriate. In accordance with the Road Safety Act 2006 officers driving with emergency equipment activated (blue lights and sirens) must have completed an approved emergency response driving course and/or had an appropriate refresher course within 5 years of their emergency response driving qualification.

3.8.3 **Additional Drivers.** Under the policy a lease car user may apply to have one additional driver added to the car at no charge to the employee. Any further additional drivers will be considered on application and there will be a charge of £100 per driver for each additional driver over and above the allocated one free additional driver. In all cases each additional driver must be over the age of 25 years and have a full UK driving licence.

3.8.4 **Insurance.** The Trust has negotiated an insurance agreement to cover lease cars. The agreement provides fully comprehensive cover for business and private mileage for the employee and private mileage cover only for any named driver approved by the Trust. All approved drivers - usually a spouse or partner - must be over the age of 25 years. The Trust will not approve additional drivers under the age of 25 years unless they are an employee of the Trust. The insurance premium is fully paid by the Trust.

3.8.5 **Excess.** The current insurance policy carries an excess of £500. Where an accident took place during private use or where the employee is blameworthy a £100 excess is payable by the employee in the event of a claim being met by the insurance company. For a second claim during the four year lease period, the excess applicable will be £250. For a third claim during the four year lease period, the excess applicable will be £500. Windscreens are excluded.

3.8.6 **Exclusions.** The insurance cover does not provide for any personal property fitted to or left within the car. The driving of any cars by an employee other than a car owned, loaned or hired by the Trust is not included within the insurance policy.

- 3.8.7 **Claims for reimbursement.** Business mileage reimbursement will be claimed by users monthly and in arrears on the YAS travelling and subsistence claim form. Claims should normally be submitted at the end of each month and will be paid with salary payment by BACS transfer to the user's bank account. At its discretion, the Trust may not pay claims submitted more than three months after the end of the month to which the claim refers.
- 3.8.9 **Telephones.** Where lease car users are issued by the trust with a mobile telephone for work then the lease car can be fitted with a hands-free or Bluetooth option either as a no cost option on the car specification or, where a no cost option is not available, then as an installation to be arranged and carried out by Fleet after delivery. Where the option of hands free or Bluetooth is an additional cost then this option should not be chosen as it will be reflected in the P11D value of the car for personal tax calculation, however Executive Directors may choose this option if they wish.
- 3.8.10 **Accidents & thefts.** In addition to the driver's obligations under the Road Traffic Act in the event of an accident or theft, all incidents must be reported using PRISM (NB. DATIX system will replace the PRISM system during 2013). Also report the incident as soon as practically possible to the Fleet Services Department. In the employee's own interests he / she should also advise their immediate Manager of the event, who will require a written report.
- An accident form, available from scheme administrators, **must** be completed in the event of any accident damage caused to the lease vehicle and/or a third party
 - If no accident form is completed, any subsequent claim for third party costs will be met by the lease car driver.
 - Insurance excess costs will be met by the lease car driver. Upon receipt of the excess recharge invoice, the driver will be re-charged via salary in two equal instalments for the excess amount, irrespective of whether it is clearly evident that the driver was at fault or not. For third party or disputed liability claims, once the claim has been settled, and it has been established that the driver was not responsible, the excess will be refunded.
- 3.8.11 **Personal belongings.** Employees must be aware that there is generally a high incidence of theft of personal belongings from vehicles. They are reminded that it is their responsibility for the insurance of personal belongings and it is not the Trust responsibility or intention to arrange such cover.
- 3.8.12 **Vehicle security.** Ignition keys must never be left in vehicles left unattended. Such incidents are on the increase and many insurers will decline to accept responsibility for claims of that nature.
- 3.8.13 **Travel abroad.** An employee may take the lease car abroad, provided that written permission is obtained. Employees wishing to use the car abroad should first seek the advice of the Fleet Engineer before any arrangements are made. At least one month's notice is required.
- 3.8.14 It is **strictly forbidden** to use, cause or permit the car to be used for hire, driving tuition, racing, pace making, speed trials or any other sporting competition.
- 3.8.15 **Smoking.** Smoking in any Trust car is strictly prohibited. This will include lease cars.
- 3.8.16 **Fixed penalty fines will always be the responsibility of the employee.** Any fines (including non-payment of the London congestion charge) passed to the contractor by the police/local authorities, in accordance with current legislation, will be passed on to the employee for immediate clearance. A £30 administration charge will be imposed for

any unpaid fine passed to the Trust. The cost will be automatically deducted from the employee's salary.

3.8.17 Employee's responsibilities. The employee has the following responsibilities:

- 3.8.17.1 Provision of fuel
- 3.8.17.2 Ensuring that servicing and maintenance are carried out at recommended intervals by the car manufactures approved dealership
- 3.8.17.3 Provision of lubricants and fluids and for ensuring that lubricants remain within the manufacturers' tolerance levels.
- 3.8.17.4 Keeping the car in a clean condition, both internally and externally.
- 3.8.17.5 Reporting any defects or malfunction in the car promptly to the nearest manufacturer's dealership.
- 3.8.17.6 To report to the Fleet Engineer in advance where it is foreseen that the actual annual mileage is likely to be significantly more / less than estimated.
- 3.8.17.7 To ensure that Vehicle Excise Licences are received and displayed by the due date.
- 3.8.17.8 To conform to all instructions and recommendations in the manufacturer's handbook and all other instructions and advice given by the contractor or the Trust.
- 3.8.17.9 To seek prior approval of the Trust before fitting any accessories to the car.
- 3.8.17.10 Not to remove any accessories from the car at the end of the contract hire period, if this will result in damage to the car or if they were factory-fitted, and to make good any damage or loss resulting from any such removals.
- 3.8.17.11 Employees are forbidden to service, repair or adjust the car themselves.

3.9 Definitions of business and private mileage. The definition of business mileage is mileage necessarily incurred when travelling on official business on behalf of the Trust. The definition of private mileage is mileage incurred when not travelling on official business on behalf of the Trust, for example, travelling from home to base. Further information in respect of tax implications and liabilities are available from the HR office and fro the HMRC website.

3.10 Even in cases where the employee is being reimbursed excess mileage where they have been required to move base as a result of restructure or as an alternative to redundancy, these home to base miles are still considered, for both lease car and tax purposes, to be private miles and as such will therefore be taxable.

3.11 Fraud. Employees who deliberately fail to comply with any part of this policy and as a result gain or attempt to gain for themselves or expose the Trust to actual or possible financial loss may be referred for investigation by the Local Counter Fraud Specialist or the Counter Fraud and Security Management Service. Action of a criminal, civil and/or disciplinary nature may be taken against them.

3.12 Mileage Claims. It is important that claims for reimbursement of business mileage are made on a monthly basis. This will ensure that any variations in the estimated mileage are able to be monitored and can alert both the driver and the scheme administrators as to any potential liability, should the declared business/private mileage apportionment change significantly.

3.13 Staff are responsible for maintaining their own records regarding mileage and should keep up to date records of both business and private mileage use. The employee

should make monthly claims to payroll and state their start and finish mileage on every claim where indicated. Payroll will in turn notify the scheme administrator of the claim mileage details.

3.14 Mileage information may be requested periodically by scheme administrators to verify the current and projected mileage amounts.

3.15 Cases involving suspected fraudulent or irregular mileage claims may be referred to the Local Counter Fraud Service (LCFS).

3.16 Taxation

The private use of a lease car is considered as a taxable benefit and the employee will be liable for the taxation implications of the cars use. The Trust and the Scheme Administrators can only offer general guidance in respect of taxation. Car users will appreciate that individuals taxation is a private matter and neither the Trust nor the Scheme Administrators have sufficient knowledge of an individual's personal tax position to offer specific advice.

Such liability is based on a scale charge determined by the Inland Revenue, but the contributions paid by the employee to the Trust will be offset against any such charges.

The benefit is calculated from a percentage of the list price of a car.

The list price for this purpose is defined to be its list price at the time it was first registered plus the price of 'extras' provided with the car plus taxes. (i.e. on the road market value ignoring discounts).

The tax charged is based on a percentage of the list price graduated according to the car's carbon dioxide (CO₂) emissions, measured in grams per kilometre (g/km), rounded down to the nearest 5g/km. Car dealers can provide details of the CO₂ figure allocated to all new cars and the Inland Revenue can supply a chart which links this figure to a % of the cars price.

Once the above benefit figure has been calculated, the total contributions paid to the Trust annually by the driver (for private use) are deductible from this figure and tax is paid on the remaining amount, depending on earnings. The Inland Revenue will allow this on the proviso that the driver's insurance recharge for private use contained within the deduction remains unchanged for the duration of the lease agreement with the Trust.

Part time staff may not fall into the taxable bracket due to earnings. The Inland Revenue will need to give advice.

In accordance with the Inland Revenue's policy on Self-Assessment introduced in 1997, at end of tax year, each employee will be provided with their P11D (Benefit in kind) taxable benefit figure. The document issued by the Payroll department should be safely retained and the figure declared on any tax form supplied by the Revenue. The figure will have been calculated using the formula above on the previous tax year's lease car usage. The Inland Revenue will be automatically advised by the Scheme Administrator when a lease car is allocated, withdrawn or replaced. It is the Revenue who will determine how this affects individual tax codes.

4. Review

- 4.1 This policy shall be reviewed through the Remuneration and Terms of Service Committee. In any case it shall be reviewed on an annual basis and/or amended in the light of new legislation, changes to the Agenda for Change and/or relevant case law.

5.0 Implementation Plan

- 5.1 The latest ratified version of this Policy will be posted on the Trust Intranet site for all members of staff to view. New members of staff will be signposted to how to find and access this guidance during Trust Induction.

6.0 *Monitoring compliance with this Policy*

- 6.1 The Head of Fleet will ensure overall compliance with this policy by the following means: -

- Vehicles due off lease report – monthly
- Lease car user mileage comparison - six monthly
- Lease car emissions report – annually

The Head of Fleet is also required to review all applications to ensure that models selected are as per Policy criteria.

7.0 *References*

- 7.1 (AforC) 5/2010:Annex M and T&C Section 17

APPENDIX A – Roles and Responsibilities

Designated Responsibilities

The Head of Fleet will ensure overall compliance with this policy and all associated documents. All staff to which this policy directly or indirectly affects will be accountable for achieving compliance within their designated responsibilities.

Director of Finance

The Director of Finance has a duty to ensure that applications that are made are valid and appropriate, having taken account of the directorate's operational demands and provisions of best value to the Trust and Patient care.

Health & Safety Representatives

Health and Safety Representatives are recognised by their trade union and accepted by the Trust to carry out Health and Safety duties.

All Employees

All employees have a responsibility for health, safety and risk and have a duty to take reasonable care of his/her own health and safety and has a duty of care toward other persons affected by his/her acts or omissions. Co-operate with management in reviewing rules and regulations regarding health, safety and risk in his/her department and for making them effective. Report all incidents, near misses, hazards, work related illnesses or injuries, however minor, to their supervisor and ensure that these are documented properly. Correctly use vehicles provided by the Trust and adhere to Road Traffic Act Regulations.

APPENDIX B – Specification for Bluelight User Covert Response Cars

1. Base Vehicle.

- Saloon, Hatch or Estate Car with NCAP 5 Star rating for adult occupants, performance 0-60 sub 11 seconds.

2. Sirens

- Supply and fit soft start 100 watt speaker & amplifier with power on illuminated on/off switch. Tones and double tap off, to operate through the horn ring. (covert fitting)

3. Warning Lights

- Supply and fit 2 LED lights in the grill with random alternating flash pattern.
- Supply and fit multi-flash relay to the main beam of the vehicle headlights. No sidelight over rule.
- Supply and fit a 12 volt Din socket offside “B” pillar, or other appropriate position.
- Supply and fit one power on illuminated on/off switch for the socket.
- Configure and wire in alternating rear reds that only operate when the Din plug is powered up and the handbrake is on.
- All 3 switches to be positioned together in one location that is easily accessible and visible (when in operation) whilst keeping permanent damage to the vehicle as low as possible.
- If the vehicle has a tail gate which when open obstructs the rearward output of a roof beacon, then alternating rearward facing LED blue lights are to be fitted in a covert position. I.e. On the inner face of the tailgate so they are only visible when the tailgate is open.
- These blue lights are to be powered by the same switch as the 12 volt Din Socket.
- Supply RSG Falcon magnetic lightbar with securing straps

4. Communications

- Supply and fit a Parrot Bluetooth phone kit with interchangeable cradle facility
- Supply and fit a Sepura Airwave Hand portable charging and hands free cradle

APPENDIX C – APPLICATION FOR ORDERING A LEASE VEHICLE

Name:			
National Insurance Number:			
Job Title:			
Based at:			
Telephone No:	Home:		Mobile:
Car Required:	Make & Model: _____ cc: _____ Manual / Auto _____ Diesel / Petrol _____ Saloon/Hatch/Estate: _____ Colour: _____ Extras: _____ _____		
Estimated Annual Mileage:	Estimated Business Mileage: _____ Estimated Private Mileage: _____ Estimated Total Mileage: _____		
<p>Declaration: I have accepted the quotation provided and please order on my behalf the vehicle detailed above. I confirm that I have read and understood the contents of this agreement and agree to abide by all the conditions contained therein. I further agree to the deduction of my monthly contribution from my salary.</p> Signature: _____ Date: _____			
Budget Allowance:	£ _____		
Approved by Director of Finance: Signed: _____ Date: _____			
Approval of Bluelight's and Sirens by Director of Operations (If Appropriate): Signed: _____ Date: _____			
Reviewed by Head Of Fleet: Signed: _____ Date: _____			

APPENDIX D - INCOME TAX

(Note: Income Tax legislation and interpretation changes from time to time. Please consult Finance Department for current position)

Employees will be aware that the provision by the employer of a car that can be used for both business and private mileage will be assessed as a taxable benefit in kind by the Inland Revenue. The employee is entitled to set against the taxable benefit the contribution that he/she makes towards the running costs of the car.

For the appropriate tax year the benefit in kind is the manufacturer's list price including any factory fitted optional extras multiplied by the tax percentage (as determined by DVLA based on CO² emissions).

Benefit in kind taxation is calculated by using three factors:

- The car's list price for tax purposes (known as P11D value), which includes any optional extras fitted.
- The car's percentage banding, determined by its CO₂ emissions and, in some cases its type of fuel.
- Income tax band 20% or 40%.
- Tax liability is calculated differently for those using cars fitted with fixed blue lights¹.

The taxable benefit will be adjusted through the individual employee's tax code. It is each individual's responsibility to advise their Tax Office of any necessary changes regarding their coding.

The Trust will notify HM Revenue and Customs using a form P46 (Car) if there is a change that affects car benefits for an employee for whom a car is made available for private use. The form will be used at the time of a car being allocated, changed or withdrawn.

The Trust will complete annual returns to HM Revenue and Customs using a P11D, a copy of which will be sent to the employee. The information shall be taken from car allowance claim forms completed by individuals throughout the tax year.

¹ Section 248(A) of the Income Tax (Earnings and Pensions) Act 2003 applies. For guidance please refer to HM Revenue and Customs booklet 480 (2010) Expenses and Benefits Chapter 11.18

APPENDIX D - INCOME TAX (cont.)

An example of the Taxable Benefit for non-blue light users is shown below. The example is based upon the Executive Director selecting a BMW 320d Blue Performance Efficient Dynamics Professional Media Saloon, and is purely illustrative.

Personal Contribution Calculation

Annual Lease Cost	£5,336
Annual Allowance	£5,000
Annual Contribution	£336
Monthly Salary Contribution	£28

Taxable Benefit (Benefit In Kind) Calculation

List Price (P11D value)	31,590
Emissions CO2 g/km	109
Taxable % (from HMRC)	16%
Benefit	£5,054
Less Personal Contribution	£336
Taxable Benefit (Benefit In Kind)	£4,718

Tax Payable

<u>Tax Payer</u>	<u>Tax Calculation</u>	<u>Tax Payable</u>	<u>Annual Contribution</u>	<u>TOTAL COST to Employee</u>
Higher Rate Tax Payer	£4,718 * 40%	£1,887.36	£336	£1,551.36

NB Contributions are Dependant on Individual Private Mileage Requirements

APPENDIX E – ADDITIONAL DRIVERS REQUEST AND INSURANCE DECLARATION

Name of Applicant:	Date of Birth:	Type of UK Driving Licence:	Position:	
1.				
Name(s) and address(es) of additional drivers requested:	Date of Birth:	Type of UK Driving Licence:	Occupation (including part-time)	Fee
2.				Nil
3.				£100
4.				£100
<p>Have any of the drivers name above:</p> <p>In the past five years had any accidents, loss or claim in connection with any motor vehicle?</p> <p>Been convicted of any motoring offence or incurred a fixed penalty in connection with a motor vehicle during the past five years (other than parking offences) or had a driving licence suspension at any time or are there any possible prosecutions outstanding?</p> <p>Had any motor insurance declined or cancelled, or had any special terms imposed?</p> <p>Had any disability or medical condition which could affect fitness as a driver e.g. diabetes, epilepsy, heart condition, mental illness or disability? If "YES", has the licensing authority confirmed that the duration of the licence will not be restricted? (Attach copy of letter)</p> <p>Resided outside the British Isles in the past three years?</p>			<p>YES / NO</p> <p>YES / NO</p> <p>YES / NO</p> <p>YES / NO</p> <p>YES / NO</p>	

...Continued

ADDITIONAL DRIVERS REQUEST AND INSURANCE DECLARATION

THE CAR:

You are reminded that the car may only be used for social, domestic and pleasure purposes by you in person and the named drivers and for the business purposes of the Trust.

Note: It is **strictly forbidden** to use or suffer the car to be used for hire, driving tuition, racing, pace making, speed trials or any other sporting competition.

DECLARATION:

I declare that to the best of my knowledge and belief that the statements made by me are true and complete and I have not withheld any information material to this application. I will inform my Director immediately of any future changes. I also confirm that I agree for payroll to make deductions from my salary for the lease car as agreed.

Signed: _____ (Applicant)

Department / Directorate: _____

Date: _____

DECLARATION FOR NEW SCHEME MEMBERS:

I declare that both I and all named drivers have valid European / UK driving licences that have been produced and checked by my Appropriate Director.

Signed: _____
(Applicant)

Confirmed: _____ (Executive Director)

