



## **Business Vehicle and Lease Car Policy**





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## 1. Statement of Aims and Objectives

- 1.1 This policy aims to ensure that vehicle schemes in scope and supported by South East Coast Ambulance Service NHS Trust meet HRMC Tax rules and Agenda for Change Terms & Conditions.
- 1.2 This policy sets out the process through which an appropriate vehicle will be made available to eligible staff who undertake business travel, to ensure financial viability, service needs, environmental sustainability and the safety, security and wellbeing of colleagues.

## 2. Scope

- 2.1 This policy applies to all Trust leased vehicles, Pool Cars and Vans.
- 2.2 This policy does not cover:
  - [Salary Sacrifice Car Scheme](#) (a fully inclusive Car Benefit Scheme driving package).
  - [Trust Vehicle Hire Policy](#) (an alternative option to using a private vehicle).
  - Arrangements for those on VSM Framework
  - Colleagues working in core clinical roles requiring Trust marked vehicles.
- 2.3 From the 1 April 2025, colleagues who at 31 March 2025 were users of any Trust vehicle for any personal use (including any sort of commuting) will continue for the remaining term of the lease to be eligible to continue using these vehicles on the same cost basis subject to paying for personal use fuel and appropriate BIK Tax.

## 3. Principles

- 3.1 In line with the [Driver Standards Policy](#), all drivers must hold a full and valid driving licence and notify the Trust of any points; offences (motoring or otherwise) or impending prosecutions that may lead to the employee becoming disqualified or for any reason ceasing to hold a valid driving license entitling them to drive a vehicle. In such circumstances, the Trust may choose to withdraw or restrict use of the vehicle or apply such other conditions (e.g. additional driving training) as appropriate.
- 3.2 All Trust vehicle users must register with the Trusts driver check provider [DriverCheck](#) to ensure the Trust are aware of the eligibility to drive the vehicles.
- 3.3 Vehicles will be procured through the Pan-Government Framework for Lease of Cars and Vans and will meet the minimum specifications, as detailed in Appendix C.



- 3.4 The vehicle will be fitted and supplied with such equipment and/or accessories required to promote safety and security.
- 3.5 Vehicles may be fitted with telematics to ensure compliance with any restrictions on use (in particular with reference to the Emergency Vehicle exemption).
- 3.6 In order that the Trust can meet its obligations to employees under the Corporate Manslaughter Act, the Trust reserves the right to fit all vehicles with an Electronic Data Recorder (EDR) in order that court admissible evidence may be provided in support of any employee involved in a fatal road traffic accident.
- 3.7 The Trust reserves the right to make any necessary adaptations, e.g., in respect of communications, to the vehicle and will meet relevant costs.
- 3.8 Colleagues should not service, repair or adjust the vehicle themselves, other than routine user maintenance (as described in the vehicle handbook) and must not interfere with the odometer (the instrument that records the mileage of the vehicle).
- 3.9 Accidents or vehicle damage must be reported to the Trust by the employee as soon as possible, in line with [Incident Reporting Policy \(DATIX\)](#) and [Driver Standards Policy](#).
- 3.10 All vehicles will be smoke-free in accordance with the [Smoke Free Environment Policy](#).
- 3.11 In accordance with [Driver Standards Policy](#) the employee will be responsible for any fines incurred by the driver, whether relating to business or personal use. The Trust will notify colleagues of notice if intended prosecutions or parking penalties received within 1 working day of them being received so that they can appeal or defend the reason. Where the appeal is unsuccessful or the fine or charge was issued correctly the Trust may make payment, including any administration fee which will then be deducted from the employee's salary.

## **4. Lease Cars**

### **4.1 Scope**

- 4.1.1 Where a colleague is temporarily seconded away from their substantive role provisions in the Secondment Policy will apply. [Secondment Policy](#)
- 4.1.2 Where a colleague is temporarily redeployed, they may retain their lease car until the end of the lease in force at the time. Should the lease expire during the temporary redeployment and the temporary post does not attract lease car user status, no further lease agreement will be permitted until return to the colleague's substantive post.



## **4.2 Principles**

- 4.2.1 All eligible staff must hold a current full driving licence for the class of vehicle applied for and agree to have this checked on a regular basis.
- 4.2.2 All lease car user must have the ability to comply with any conditions laid down by the Contract Hire Company.
- 4.2.3 Employees are responsible for the affordability of the lease, their personal tax affairs and the upkeep of the vehicle as defined within the terms of the lease.
- 4.2.4 All colleagues using vehicles provided by the Trust must ensure that all journeys are recorded on the appropriate recording platform.
- 4.2.5 All commuting (other than when signed on as part of a recognised-on call shift pattern), must be recorded as personal mileage.
- 4.2.6 Where personal use is opted / allowed - No modifications to vehicles (either temporary or permanent) are to be arranged without the written authorisation of the Fleet Services Manager and agreed by the lease company. Where authorised, unless a requirement of the Trust, any such modifications will be chargeable to the individual. Modifications must comply with any lease agreement, with particular reference to the conclusion of the agreement and ensuring the vehicle is returned without any damage or modifications which adversely affect the value.
- 4.2.7 Where an employee loses their driving licence, the vehicle will be withdrawn and may be used elsewhere: if the vehicle cannot be reassigned, the lease contribution will continue to be deducted from salary (if private use was approved) during this period until the lease can be terminated (with any unrecovered penalty charges, payable by the employee).
- 4.2.8 Vehicle provided under this policy are on an all-inclusive and fully maintained basis, including servicing and maintenance, road tax, tyres, and insurance.
- 4.2.9 In line with the [Driver Standards Policy](#), all lease car users will be responsible for, day-to-day maintenance of the vehicle, as detailed in the vehicle handbook including checking and correcting tyre pressures, oil and coolant levels as well as the Trust's VDI inspection, as well as arranging all servicing, maintenance, and repair of the vehicle in accordance with all vehicle manufacturer's recommendations. This includes ensuring a valid MOT is in place where required.
- 4.2.10 Colleagues with personal use will be responsible for fuelling of vehicles and reclaiming for business mileage at the HRMC [Advisory fuel rates](#). Any additional cost associated with private use (for example additional private mileage costs) will be met by the user.



4.2.11 Exemptions for adapted cars for disabled users will be in line with expenses-and-benefits-company-cars.

4.2.12 The Trust retains the right not to offer participation in the Company Lease Car scheme and to withdraw an offer of participation where the employee no longer meets the eligibility criteria or any other valid reason at the discretion of the Business Vehicle Review Group.

## **5. Company Lease Car Scheme**

5.1 Access to the Company Lease Car Scheme with full personal use will incur personal taxation in line with HMRC Benefit in Kind (BIK) regulations, (as defined in section 9). Taxation implications and benefits are subject to legislative changes.

### **5.2 Eligibility**

5.2.1 In order to be eligible for access to a Company lease car the member of staff must:

- Be on a permanent contract of employment once the probation period has been completed and;
- Be expected to undertake regular business travel of a minimum of **6,000 business miles per year**.

5.2.2 Those on fixed term contracts will not be eligible, unless the length of the original fixed term contract runs beyond the end date of the lease agreement).

5.2.3 Eligibility to participate in the Company Lease Car Scheme will be confirmed by the relevant Executive Director and Chief / Deputy Director of Finance.

## **6. Blue Light On-call Lease Car Scheme (Company Asset)**

### **6.1. Principles**

6.1.1 This Car must have blue lights and sirens fitted for on call purposes. These vehicles are 'emergency vehicles' in accordance with HMRC.. Such vehicles are classed as 'company assets' for tax purposes (see Section 9, Category B/C - Section 248A of ITEPA [Car benefit: emergency vehicles exemption](#)).

6.1.2 Tax exemption is not afforded to other family members and therefore when claiming the Freedom of Movement "section 248a" exemption the vehicle can only be driven by Trust employees.

6.1.3 Private use is prohibited other than ordinary commuting and use whilst formally on call or undertaking the best endeavours on call function. Users



will be liable for the cost of fuel and personal contribution above the allowances agreed by the Trust (see Appendix B)

- 6.1.4 The Trust will be responsible for arranging the installation and removal of audible and visual warning devices (blue lights and sirens). Only Trust approved contractors can fit and remove blue light installations and additional devices are not to be fitted.

## **6.2 Eligibility**

- 6.2.1 In accordance with the [Command & Control Policy](#), the following roles will be eligible for a blue light lease car\*:

- Tactical Command (Field Operations) On-Call
- Tactical Advisor/ Nilo
- Tactical Medical Advisor on Call
- Strategic Commanders\*

\*Where colleagues opt not to have, or do not have the ability to respond on blue lights, there should be an agreed pre-planned risk assessment for these colleagues to be able to, when necessary, be driven by an authorised blue light responder to relevant location to undertake command if driving under routine conditions would impede the ability to undertake role responsibility.

- 6.2.2 All eligible users opting for freedom of movement under section 248a must:

- Be blue light trained
- Be a user of a trust device to be dispatched EG - Ambulance Mobile Application (NMA) and at all times when using the vehicle be signed into the trust 'Everbridge system' to be able to offer to respond on a best endeavours basis to any major incident when asked to do so by the Trust.
- All commanders must Be signed onto the trust CAD for the duration of all normal working hours.
- Provide a monthly report to SECamb of unavailable days as per [Unavailable Day Tab on Mileage Form](#) or from a GRS report.
- Be maintained and kitted ready for the user to assist the Trust.
- Not use the vehicle during periods of annual leave where you would not be able to respond on a best endeavours basis due to being out of area (see Appendix A) and must ensure it is locked and a key is held by the Trust at an agreed location so that, if necessary, the Trust can use / access the vehicle. If not booked onto the Everbridge system the vehicle must not be used under any circumstances.



- Eligible employees who require a response capable vehicle need to ensure that the vehicle (see Appendix C) is also suitable to store kit as per the [Standard Load List](#). Also see [Virtual Ambulance and Interactive Standard Load List](#)

## **7. Authorisation Process**

- 7.1 Where a new post is created and the eligibility is not known, the relevant Executive Director considers whether the individual's job role/ duties justifies the provision of access to a Lease Vehicle. The Director will produce a Business / Improvement Case for formal consideration. The decision of the relevant committee considering the Business Case will be final and no vehicle shall be procured until this decision has been obtained.
- 7.2 Where existing posts have previously been eligible for use of a Trust funded vehicle and the vehicle is due for renewal, the relevant Line Manager must review eligibility using the criteria above and complete the application form and submit to the Head of Fleet and logistics and CFO, outlining the basis for the renewal. The Head of Fleet and logistics and CFO shall review the application, taking careful consideration of the minimum eligibility criteria and performance against the minimum criteria in the previous term and make a decision based on service need. The decision of The Head of Fleet and logistics and CFO will be final, and no vehicle will be procured until this decision has been obtained.
- 7.3 Vehicles will only be released to employees upon receipt of a signed vehicle user agreement detailing current known rental costs, and acceptance of terms and conditions and tax liabilities which will remain the responsibility of the individual in the event of any change of legislation or % due.
- 7.4 A financial viability check will be carried out to ensure that any contribution made by the lease car user doesn't cause the hourly pay of the user to go below [National Minimum Wage and National Living Wage rates](#). Any circumstance which forces the applicant into a position where they will receive less than the national minimum wage will automatically lead to a refusal of a lease car and alternative arrangements will need to be agreed.

## **8. Financial Contribution from the Trust**

- 8.1 The Trust provides a financial contribution / vehicle type selection for colleagues, see Appendix B



## **9. Private use Allowances, contributions, fuel, taxation reporting and legislation.**

9.1 For tax purposes, lease vehicles provided to Trust employees will fall into one of three categories.

- Category A – BIK due as per HMRC rules for company cars.
- Category B – BIK due as per HMRC rules for company assets.
- Category C – No BIK due as per HMRC rules for emergency vehicle use per ITEPA Section 248A.

9.2 Other than for Category C vehicles, all commuting journeys must be treated as private use, even when on call. The Trust will accept claims for additional travel incurred during the on-call period but the mileage payment will be treated as subject to tax/NIC in full.

9.3 For category A and B users - There will be a tax liability where an employee has been granted private use of the vehicle. Tax liability of the individual will be dependent on the following:

### **9.4 Category A – Company Car:**

- The benefit-in-kind ('BIK') is determined by the list price of the car and its level of CO2 emissions.
- List price is the price published by the manufacturer and includes standard accessories, VAT and car tax and delivery charges.
- The CO2 emissions figure for the car will be known from the outset and will apply for the life of the car. This figure will determine the percentage applied to the list price to result in the BIK. Note that contributions made by employees as a condition of the car being available for private use can be deducted from the BIK.
- Employees with blue light response requirements should generally be provided with suitably equipped vehicles treated as company assets (see Category B below). However, the Trust will accept the treatment of vehicles as company cars where all blue lights are fully removable (and replaceable) with basic hand tools. It is a requirement that the blue lights be removed prior to any non-business use.

### **9.5 Category B – Company Asset:**

- This scheme is for blue light fitted vehicles where the colleague wants to have personal use of the vehicle including for partners, travel out of area and not being required to be available on a best endeavours basis when in region but not working.



- There are four relevant steps to the calculation of the BIK for company assets – defined as a car fitted with blue lights. Step 1 requires the Trust to determine the higher of the annual value (20% of market value at the date the car was first made available as a benefit) and the annual VAT-inclusive lease costs. Note that the lease car providers will issue the market value of the car prior to delivery.
- At Step 2 the costs of running the vehicle need to be added to the figure at Step 1. These will include the VAT-inclusive service and maintenance charges as arising from the lease contract, and motor insurance, plus road fund licence (where applicable). Fuel costs may be excluded on the basis that the Trust does not meet any private fuel costs.
- At Step 3 there is a reduction to the BIK based on the availability of the vehicle's use. Where the 'asset' is used from a date after the start of the year (or to a date prior to the end of the year), a pro rata reduction applies for such period.
- There is also a pro rata one day reduction to the BIK in respect of an 'unavailable day'. This applies in circumstances where, between the hours of midnight and midnight, the employee has used the asset for business purposes and has made no private use of it. Employees must maintain appropriate records of all daily use and make these available for inspection to verify the accuracy of such a reduction.
- At Step 4 of the BIK calculation, any private use contribution made by the employee can be offset from the BIK.
- In summary, the BIK will be the aggregate of the sums identified in Steps 1 and 2, apportioned by reference to available use and 'unavailable days', less the cost of any employee contribution.

## 9.6 Category A and B Vehicles

- Tax liabilities arising on vehicle BIK are the responsibility of employees. National Insurance and Tax rates depend on the individual's circumstances and will be in line with HMRC rules. Rates are confirmed on [Benefit in kind – HMRC GOV.UK](#) under. Rates may change at any time and SECamb accepts no responsibility for changes affecting an individual's tax liability.
- The Trust is currently responsible for reporting the BIK to HMRC using P46 Car and P11D procedures. Copies of forms P11D will be submitted to employees prior to 6 July annually. The Trust will be required, however, to move to the payrolling of benefits by 1 April 2026 at the latest. This change will mean that tax on vehicle BIKs will



be deducted from pay at source and shown on the employee payslip.

## **9.7 Category C Vehicles – Emergency Vehicle Exemption**

9.7.1 Legislation is available solely to emergency service organisations so that employees requiring a car to respond to emergencies are not penalised by taxation. Therefore, no tax arises where the conditions contained within ITEPA Section 248A are met. These are set out below:

- Private use of an emergency vehicle is prohibited other than when the person (who must be employed by an emergency service) is on an on call rota and is on call either formally or best endeavours, or is undertaking ordinary commuting. 'On call' means that, at the time of the vehicle use, the person must be liable, as part of normal duties, to be called on to use it to respond to emergencies. Private use of an emergency vehicle during an 'on call' period is referred to as 'freedom of movement'. Any private use at such times is acceptable but note that use would generally be local to the area in which the employee lives and works, namely within or close to the boundaries of SECamb. Exceptions to this may apply where an employee has regional or national responsibilities.
- A person using an emergency vehicle under the terms of the exemption may use it for commuting purposes in addition to business and on call use.
- Employees who are eligible for an emergency vehicle should be aware of the restrictions to its use as breach of any of the conditions will render the vehicle subject to tax under the 'company assets' rules as shown above. It should be noted that use will not be permitted while on annual leave where the use of the vehicle would not meet all the other requirements (see **Blue Light On-call Lease Car Scheme (Company Asset)**), and that family members (unless employees of the Trust) will not be permitted to drive the car at any time.
- The carrying of passengers while undertaking 'freedom of movement' is permitted but employees must consider the implications in circumstances where they are required to attend an emergency. Such passengers will need to be dropped off to a safe and secure location prior to use of the blue lights.

## **10. Mileage Claims / Refuelling**

10.1 Those with personal use are required to fuel the vehicle and pay for it personally and claim for business mileage by completing the [Standard Mileage Claim Form](#). This form must be used by all lease car users who are not operating under the Section 248A exemption (freedom of movement). It captures business mileage for reimbursement purposes and supports accurate BIK calculation. It remains the users responsibility to ensure mileage is recorded accurately and submitted monthly.



- 10.2 Where the emergency vehicle exemption applies, employees are still required to fuel their vehicle, but a [Mileage Claim Form – Section 248A](#), specifically for staff who are approved under Section 248A of the [Income Tax \(Earnings and Pensions\) Act 2003](#), will be acceptable in respect of commuting use while on call. This includes on-call commanders using their vehicle under the freedom of movement provision. The form includes a section to declare *unavailable days*, which may reduce the BIK liability, where applicable. As with the standard form, this must be submitted monthly. Such claim will not be subject to tax/NIC.
- 10.3 In respect of mileage incurred during non on call periods, the user must deduct their normal commute before claiming for business mileage.
- 10.4 Ad-blue, screen wash and other liquids should be purchased and claimed via the expense's portal for lease car users with personal use.
- 10.5 In submitting any claim/return relating to private or business mileage, the vehicle user certifies that all mileage has been necessarily incurred as a legitimate business requirement in fulfilling their employment duties. Any false or inflated claims/returns could be deemed to constitute gross misconduct and may lead to consideration of disciplinary action. False or inflated claims/returns will also be referred to the Local Counter Fraud Specialist for investigation and civil/criminal proceedings may also be taken.
- 10.6 In approving claims/returns relating to reimbursement of mileage, the authorising manager is confirming that they are satisfied that the business mileage was necessary and legitimately incurred and that the mileage appears consistent with the journeys reported. If there should be any doubt as to the legitimacy of submissions, consideration must be given to the investigation of the claim/return which should include referral of the matter to the Trust's Local Counter-Fraud Specialist.

## **11. Insurance**

- 11.1 Vehicle insurance will be in line with the [Driver Standards Policy](#). The Trust insurance policy covers for business use only; includes fully comprehensive insurance for business (of the Trust) and private use (where applicable and authorised).
- 11.2 An additional named driver using the vehicle can be covered under the Trust's insurance scheme where full private use of the vehicle is authorised. The additional driver must be named on the vehicle request form and a copy of their driving licence submitted annually for inspection. No additional drivers are permitted without the written authorisation of the Trust unless they are a Trust employee.
- 11.3 Prior written approval must be obtained from the Trust and lease company if the employee wishes to take the vehicle outside the United Kingdom. The Trust will arrange for suitable and sufficient insurance and AA 5 Star



Cover (or equivalent) during the relevant period overseas and recharge these costs to the employee.

11.4 It is the employee's responsibility for insurance of personal belongings. The Trust will not be held responsible for or contribute to the replacement costs of personal belongings stolen or damaged whilst in vehicles.

11.5 There is a standard admin and insurance contribution payable by all colleagues who use a lease car or company asset including those opting for freedom of movement. The annual amount is detailed in appendix B

## **12. Insurance Claims**

12.1 There is a standard excess cost of £250 for every claim. Where applicable, the user will be responsible for repaying the excess to the Trust. Where agreed this can be deducted from their salary, as below;

- If a claim arises from an incident which occurs on Trust business, the excess cost will not be payable by the user.
- If a claim arises from an incident whilst in private use, and the insurance company determine the driver to be blameworthy, the full excess will be payable by the user.
- If a claim arises from an incident whilst in private use, and the insurance company determine the driver to be part-blameworthy, 50% of the excess will be payable by the user.

12.2 The Trust reserves the right to vary the insurance premium and / or excesses for individual users or nominated drivers in light of claims experience. Such insurance premiums and / or excesses will be reviewed annually by the Deputy Chief Finance Officer, who will submit their report and recommendations to the Executive Team for consideration and approval. No change will be authorised without this process having been concluded. Individuals will then be notified of any change but will not have their excess varied until their next vehicle renewal or in the light of their individual claims experience. This will be managed by the Fleet Department.

12.3 In appropriate cases, the Trust will pursue a claim for uninsured losses.

## **13. Contract Mileage**

13.1 Employees are encouraged to accurately estimate their mileage over the contract.

13.2 If, at the end of the contract period, the actual private and authorised business mileage completed exceeds the estimated mileage, there may be an excess charge to that employee at the rate specified by the Contract Hire Company.



- 13.3 At the end of the leasing period, if the average annual mileage (pro rata) is less than the agreed annual mileage (pro rata), the employee will not be eligible for a rebate for any unused mileage.
- 13.4 Where actual annual mileage is likely to be significantly more / less (2000 miles) than estimated users should notify the Fleet department in advance. Where appropriate this will inform a renegotiation of the contract and may benefit the Trust and the vehicle holder by removing end of term penalties.

## **14. Replacement and Early Termination**

- 14.1 Where a vehicle has been leased - the vehicle will normally fall due for replacement after 3 years from the date of original acquisition (effective date of leasing) by the Trust. It is possible to request a different lease term (minimum 2 years, maximum 4 years) but the employee must be able to demonstrate affordability of the increased personal contribution.
- 14.2 The vehicle will be appraised for condition by the Trust and Lease Car/Van Company representatives in the presence of the employee. The appraisal of the vehicle, to determine what is / is not fair 'wear and tear', will be undertaken with reference to the British Vehicle Rental and Leasing Association Guide. The employee will be required to reimburse to the Trust the cost of the repairs considered to be needed as a result of neglect or misuse by the employee or from damage not previously reported. Should a vehicle be returned in a poor condition the individual will be responsible for the associated costs which may be recovered from an individual's salary.
- 14.3 The contract will then be terminated for the vehicle returned. Further participation in the car scheme will be determined by the policy in effect at that time. In circumstances where the Trust does not offer a replacement personal use vehicle, then the employee may be eligible to take advantage of the Trust's [Salary Sacrifice Car Scheme](#).
- 14.4 For those employees with a leased vehicle, this may be available for sale at the end of the period, the cost of which will be based on a valuation agreed directly with the Leasing Company. The sale will be the responsibility of the Leasing Company and the Trust shall not be involved in any such transaction
- 14.5 Upon promotion to a higher grade within this Policy, the eligible employee will retain the Trust vehicle allocated prior to the promotion until normal replacement, unless the vehicle can be reallocated to another eligible employee in the appropriate grade.
- 14.6 Any penalty charges not recoverable by the Trust are chargeable to the employee, though the Trust will endeavour to reassign the vehicle if possible. Where early termination arises due to unforeseen



circumstances, the Trust has discretion to waive in whole or in part any penalty charge to the employee.

- 14.7 In the event of the Leasing Company terminating the Agreement for any reason the Trust shall be entitled to terminate the Agreement forthwith and without notice, whereupon the employee will without hindrance permit the Leasing Company, with the Trust's approval to repossess the vehicle.
- 14.8 Early termination of the agreement requires the employee to demonstrate a major lifestyle change. A termination fee as detailed in the Official Order Form will apply. The early termination cost may be deducted from the final salary when another lease car user cannot be identified to take over the costs.
- 14.9 Where the agreement is terminated early because of resignation from the Trust the termination fee as detailed in the Official Order Form will apply. Early termination cost may be deducted from the final salary when another lease car user cannot be identified to take over the costs.
- 14.10 Where employment ceases because of dismissal or because the employee no longer has permission to work in the UK the termination fee as detailed in the Official Order Form will apply. Early termination cost may be deducted from the final salary when another lease car user cannot be identified to take over the costs.
- 14.11 If at any point during the lease the salary falls below the [National Minimum Wage and National Living Wage rates](#) the car will need to be returned and an early termination will be payable. Depending on the circumstances surrounding this situation the Trust may cover the early termination cost.
- 14.12 The Trust will cover any associated early termination costs because of Retirement on ill health grounds, death in service or redundancy, internal movement to a post without a car user status, when such a move is not made voluntarily.

## **15. Pool Cars**

- 15.1 A car only qualifies as a pool car if all the following conditions are satisfied:
- It is available to, and used by, more than one employee. It is not ordinarily used by one of them to the exclusion of the others.
  - It is made available, in the case of each of those employees, by reason of their employment.
  - Pool cars, by their definition, will have an agreed base location and must not be used by colleagues for commuting purposes.



- It is not normally kept overnight on or near the residence of any of the employees. Any private use by an employee is merely incidental to their business use of it (as an example, this would apply where a car is taken home the night before a business journey the next morning where the business journey and/or journey time would be reduced as a result).
- Unless the pool car in use is fitted with blue lights, employees will be required to reimburse the cost of fuel used for commuting and freedom of movement when taking a pool car home under the incidental use clause.
- If a car fails any of these conditions, it might be regarded as a company car and represent a taxable benefit-in-kind (see section 9).

- 15.2 All pool cars will be suitable for the role that is needed to be undertaken as assessed by the Trust. For colleagues who fulfil an on call or on duty command role, the Trust will endeavour to provide a pool car which will have 4x4 capability and blue lights for this function.
- 15.3 Cars must be booked by the Trust Travel desk. These can be collected from pre-agreed locations. At the end of the working day/ on-call period, the vehicle must be returned to the location this was collected from.
- 15.4 Where the vehicle is not in use, these will need to remain and be accessible for use by other pool car users.
- 15.5 Pool car locations for when not in use will be agreed by the Head of Fleet Service, based on business need data, collected from the travel desk. The principle of this is they are NOT to be used for commuting purposes and should ordinarily be accessed from the base location to where colleagues are registered.
- 15.6 For each vehicle used there is a requirement to complete the daily log which must be submitted via Make Ready Manager monthly to Fleet admin and must clearly record the start and finish time, mileage and location and use of the vehicle for the duration of the shift, including the driver's name and purpose of using the vehicle.
- 15.7 Employees provided with access to a Trust pool car should, in the first instance, draw fuel, which includes electricity, from appropriate stations or use the appropriate Trust fuel card. Wherever possible, where a fuel card is used, fuel must be purchased at the delegated garages as per the fuel card in use at the time.
- 15.8 The Fleet Administration Team receives monthly fuel card reports from the supplier and transactions will be monitored by this Team. Any concerns or inconsistencies will be reported immediately to the Head of Fleet Services and subsequent actions taken.



## **16. Pool Car - Company Blue Light Vehicle (Company Asset)**

- 16.1 These vehicles are 'emergency vehicles' in accordance with HMRC, Section 248A of ITEPA [Car benefit: emergency vehicles exemption](#). Blue light fitted vehicles cannot be treated as a company car for tax purposes. Such vehicles are classed as 'company assets' and subject to different tax treatment (see Section 9).
- 16.2 The responsibility for the upkeep and kit will be maintained by the make ready centres and the keys must be handed in to the team at the end of an on-call / on duty period.
- 16.3 All associated business travel costs incurred during the use of a company asset pool car, will be covered by the Trust (including fuel).
- 16.4 All eligible users must be blue light-trained; use the vehicle as part of their day to-day role and required as part of that role to respond in either a command or clinical capacity.

## **17. Blue Light Pool Car, On-call Response (Ring-fenced command pool vehicle)**

- 17.1 These can only be used for on call, and only for commuting to and from an on- call period, at all other times the commute must be undertaken to your primary base of work, by your own means.
- 17.2 Vehicle use is limited to business travel, including commuting to and from an on-call callout period. Limited freedom of movement ([Car benefit: emergency vehicles exemption](#)) during an on-call period is permitted in line with Appendix A, without giving rise to tax implications. In these circumstances, the employee can take a pool vehicle home to be ready for the on-call the next day and return it on the first working day after the on call. At all other times travel to and from the workplace is classed as a private commute and must be undertaken by your own means.
- 17.3 Employees will be responsible for the cost of fuel for any additional home to workplace mileage when responding under a freedom of movement arrangement.
- 17.4 Alternatively, employees can arrange (via the travel desk with at least 48 hours' notice) with OSD to ensure the vehicle is delivered for the duration of the on call and collected at the end of it.
- 17.5 Available to those who as part of their on-call responsibility need to respond to on-call callouts to meet the needs of the business. Eligible roles are:
- Strategic Commander (on-call)
  - Tactical Commander (on-call)
  - Tactical Advisor (NILO) (on-call)



- Tactical Medical Advisor (on-call)

## **18. Blue Light Pool Car - Business Travel Only (no on-call)**

- 18.1 These can only be used for on duty business travel. At all other times, travel to and from the workplace is classed as a private commute and must be undertaken by your own means.
- 18.2 Where the vehicle is not in use, these will need to remain and be accessible for use by other on duty / on call commanders.
- 18.3 These cars will have all costs incurred by the trust met (including fuel).

### **18.4 Eligibility:**

- On-duty managers who fulfil a command function

## **19. Van Users**

- 19.1 There are certain roles within the trust where vans are required as a tool to undertake the role, these are set out below.
- 19.2 Van users who as part of their roles are required to be on-call can use the van for the duration of the on-call period for business and other purposes including commuting and incidental use. However, any private use that is not deemed 'incidental' will give rise to the van benefit charge as shown in 19.5 below. The van may not be taken home when the user is not on call.
- 19.3 A van user ordinarily starts and finishes from one location the van must be left at this location and not used for commuting or other private purposes. Personal use of a van is strictly prohibited.
- 19.4 On the basis that Trust vans are used for business travel only, no personal tax liability will be due. However, if a van is used for personal purposes, this will result in a taxable benefit in kind for both the use of the van and the fuel.
- 19.5 Any private use that is deemed to be significant use, as defined by current HMRC guidelines, will result in the following taxable van and van fuel benefits:
- The van benefit charge for 2025/26 is £4,020\*
  - The flat-rate van fuel benefit charge for 2025/26 is £769\*

*\*This will be changed annually by HMRC but is in policy to inform Van users of potential taxation example.*

- 19.6 Van mileage records should be maintained, stored locally and be readily accessible for audit purposes.



## 20. Responsibilities

- 20.1 **Executive Directors** are accountable for ensuring that applications for lease cars and business vehicles are accurate, and eligibility criteria are met.
- 20.2 The **Associate Director of Operational Support** is responsible for monitoring reviewing and updating the policy.
- 20.3 The **Fleet Services Manager** manages the lease car scheme and is responsible for monitoring the submission of mileage and vehicle usage and escalating any concerns appropriately.
- 20.4 **All employees** are responsible for adhering to this policy, when accessing business vehicles.

## 21. Definitions

- 21.1 **Company car** - a company car must be able to be driven without any specialist qualification and must not be fitted with any modification eg no fitted blue lights or sirens.
- 21.2 **Company asset** – any vehicle fitted with blue lights and sirens or fitted with specialist equipment meaning the vehicles purpose is primarily for the purpose of the role.
- 21.3 **Benefits in Kind (BiK)** are goods and services provided to an employee for free or at greatly reduced costs – in this policy it is referring to any vehicles where colleagues have the benefit of using the vehicle for personal use including commuting.
- 21.4 **On Call** – In accordance with Agenda for Change Terms and Conditions, a member of staff is on-call when, as part of an established arrangement with the Trust, they are available outside of their normal working hours, either at the workplace, home or elsewhere, to work as and when required
- 21.5 **Best Endeavours** - To provide resilience to the Trust in periods of escalation. This is authorised within major incident and clinical safety plan actions to request colleagues with response capable vehicles to respond to major incident alerts and/or cardiac arrest alerts. The only remuneration for this is recall to duty and there is no “on call” payment.

## 22. Audit and Review (evaluating effectiveness)

- 22.1 Effectiveness will be reviewed using the tools set out in the Trust’s Policy and Procedure for the Development and Management of Trust Policies and Procedures (also known as the Policy on Policies).



- 22.2 The Trust will review the Lease Car Policy periodically and may amend as considered necessary. Specific review issues will include eligibility, Trust contribution, insurance arrangements, base vehicles and allowances, and mileage rates. This document will be reviewed in its entirety every three years or sooner if new legislation, codes of practice or national standards are introduced, or if feedback from employees indicates that the policy is not working effectively.
- 22.3 The vehicle specification requirements will be reviewed on an annual basis (or sooner if the need arises), in line with organisational requirements.

## **23. Training**

- 23.1 NHSE and NARU require the trust to have adequate provision to provide command blue light trained commanders and responders and these colleagues are subject to relevant training and legislation that can be found in the [Driver Standards Policy](#).

## **24. References**

- [The Road Vehicles Lighting Regulations 1989](#)
- [The Road Vehicles \(Construction and Use\) Regulations 1986](#)
- [Road Safety Act 2006](#)
- [Road Traffic Regulation Act 1984](#)
- [Income Tax \(Earnings and Pensions\) Act 2003](#)
- [Mileage allowances FAQs | NHS Employers](#)
- [Annex 12 Motoring Cost, NHS Employers](#)
- [NHS Employers Lease Vehicle Policies](#)

## **25. Associated Trust Documentation**

- Lease Car Application
- [New mileage returns form for lease cars](#)
- [Mileage Claim Form S248A](#)
- [Mileage Claim Form for leased vehicles](#)
- [Single Responder Policy](#)
- [Response Capable SOP](#)
- [Personal Protective Equipment \(PPE\) Policy](#)
- [Driver Standards Policy, Procedure & Emergency Driving and the Law](#)
- [Vehicle Defect Procedure](#)
- [CCTV Vehicle Policy](#)
- [Disciplinary Policy & Procedure](#)
- [e-Expenses Policy and Procedure](#)
- [Command & Control Policy & Procedure](#)
- [Smoke Free Environment Policy](#)



- [Anti Fraud and Bribery Policy](#)
- [Trust Vehicle Hire Policy](#)
- [Sustainable Development Management Plan \(SDMP\)](#)

## **26. Financial Checkpoint**

- 26.1 This document has been confirmed by Finance to have financial implications and the relevant Trust processes have been followed to ensure adequate funds are available.

## **27. Equality Analysis**

- 27.1 The Trust believes in fairness and equality, and values diversity in its role as both a provider of services and as an employer. The Trust aims to provide accessible services that respect the needs of each individual and exclude no-one. It is committed to comply with the Human Rights Act and to meeting the Equality Act 2010, which identifies the following nine protected characteristics: Age, Disability, Race, Religion and Belief, Gender Reassignment, Sexual Orientation, Sex, Marriage and Civil Partnership and Pregnancy and Maternity.
- 27.2 Compliance with the Public Sector Equality Duty: If a contractor carries out functions of a public nature then for the duration of the contract, the contractor or supplier would itself be considered a public authority and have the duty to comply with the equalities duties when carrying out those functions.



## Appendix A

### Limitation of “freedom of movement”

It is accepted that some colleagues who undertake an on-call function can still undertake on call and live outside of the direct footprint of the organisation. Freedom of movement is in place for a full tax year, and cannot be adjusted in year

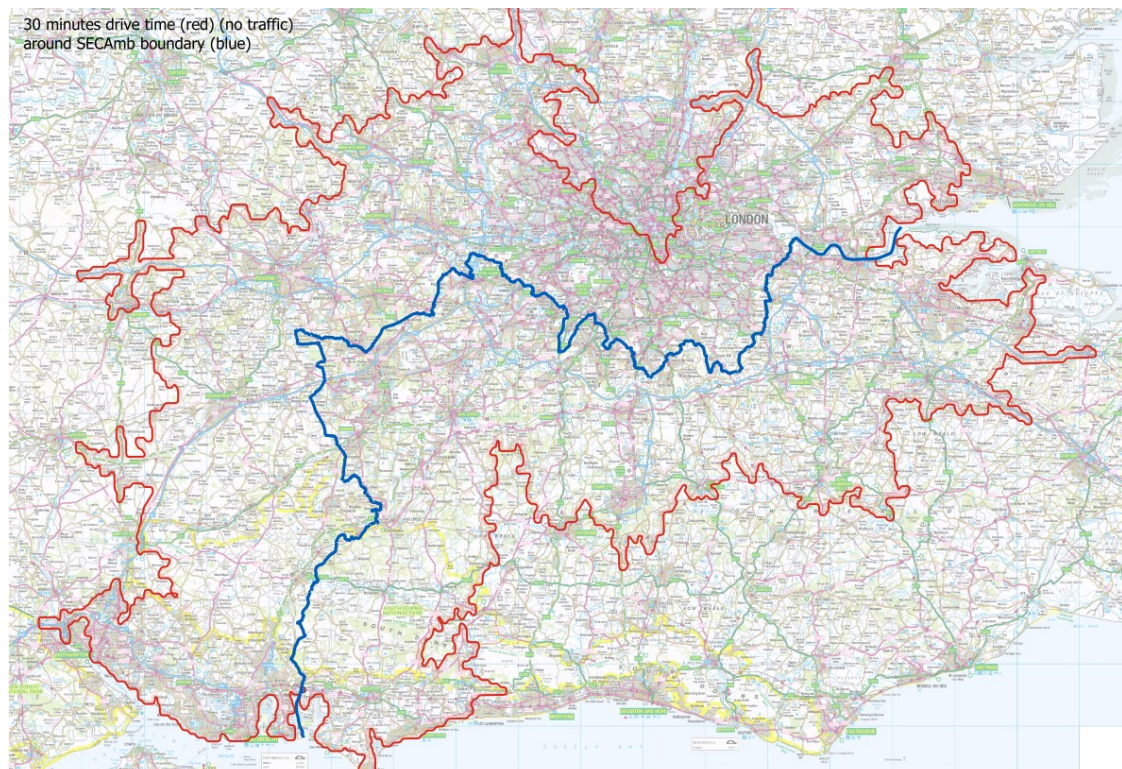
It is a requirement for the “on-call commanders” to be able to respond to the trust footprint within a timely manner, that has been agreed as no more than 30 minutes outside of the boundary of the trust.

A map has been produced below to show the outer limits of the trust “acceptable” on call locations.

Blue line: SECamb Boundary\*

Outer Red line: 30 minutes commute to nearest SECamb boundary, under Blue light conditions.

Inner Red line: 30 minutes commute to boundary under Blue light conditions.





## Appendix B

### Trust Contributions

The Trust acknowledges that the provision of a vehicle for certain roles provides resilience for major incident, on-call and inclement weather. As such colleagues that use a vehicle primarily as a business tool should not incur expense in undertaking the day to day activity of the role.

2025/26 financial year approved vehicle(s) for 'Trust base vehicle Annual rental costs trust maximum (contribution for 6000 miles) – Where Blue light / on call colleagues do less than 6000 miles the contribution is reduced accordingly to match estimated business mileage:

Blue-Light Users	Non-Blue-Light users:
£6,100.00	£4,700.00

(based on quotes obtained 20/1/2025).

Users undertaking in excess of 6000 business miles a year, will receive an additional annual allowance of £75 per each additional 1000 business miles per year to the above allowances.

An annual admin and insurance contribution amount of £300 per vehicle is applied to all users of lease cars / company assets opting for personal use, including commuting

This appendix will be updated annually, at the start of the financial year to ensure the base contributions are adjusted to keep up with base lease costs.

Any increase will apply to new leases only agreed after the increased contribution amount for the coming year is set.

This will be the responsibility of the deputy CFO.

(based on information correct as of 20/1/2025)



## Appendix C

### Minimum Vehicle Specifications

- Be a commercially available car or van – vehicles such as ‘kit cars’ or foreign imports are unlikely to be suitable for use.
- Have a solid roof (no convertibles) – this is to ensure security and safety.
- Have a minimum of four doors – this is to aid access for both personnel and equipment.
- Have a minimum of four full-sized adult seats – this supports the Trust’s resilience in the event of needing to undertake personnel movements, as well as promoting vehicle-sharing for reasons of environmental sustainability.
- Have a Euro NCAP 4Star Adult safety rating or greater (details of which vehicles meet this requirement can be found on the website below. <http://www.euroncap.com/home.aspx>) – this is to promote the Trust’s responsibilities to safety and wellbeing of colleagues.
- Have a maximum carbon emissions value of <110g of CO2 based on official WLTP figures – this is to promote environmental sustainability (as per Agenda for Change)
- Have either a hybrid (Plug-in Hybrid Electric Vehicle, PHEV, or self-charging hybrid) or electric (Battery Electric Vehicle, BEV) powertrain – this is to ensure that the above requirements can be met whilst supporting environmental sustainability.
- All on call commanders – will have 4 x 4 or All wheel drive (AWD) capability – this is to ensure resilience for the trust during inclement weather and to provide the trust with a 4 x 4 / AWD fleet. The allowance for these groups of users is therefore greater than all other users to reflect the higher lease costs.
- On call Tactical commanders (inc Tactical advisors and Tactical medical advisors) MUST have a full blue light fit to the vehicles due to requirement to respond to fast road networks including stopping on them.