

**NAECI**

**APPLICATION FOR ACCOMMODATION ALLOWANCE
(NAECI 9.2(a))**

**(a) Notes for applicants**

Please read the following notes carefully before completing the application overleaf.

1. To be eligible for an accommodation allowance under the NAECI employees must have been required by their employer to work at a place outside normal daily travelling distance from their permanent home, such that employees must in fact reside in temporary accommodation away from their permanent home address.
2. In order to establish your eligibility for accommodation allowance without deduction of income tax to the satisfaction of HM Revenue & Customs, your employer must be assured by you that your home address is a place where you have continuing financial commitments.
3. You will be taxed on accommodation allowance payments which relate to nights on which you have neither occupied nor paid for lodgings. It is therefore your responsibility to inform your employer when these circumstances apply. However, you will not be liable for tax in respect of nights of absence from your lodgings if such absence results in no reduction in the weekly payments which you make for those lodgings.
4. You must therefore complete the following declaration and may be required to complete a further declaration in the event of being transferred to another place of work.
5. You may also have to produce suitable documentary evidence in support of the declaration. Any employee who feels they have just cause to question why their accommodation allowance is subject to the deduction of income tax should raise the matter with their employer and if necessary with the local office of HM Revenue & Customs which will be pleased to assist.
6. You should realise that your overall allowances and tax situation are matters which are personal between you and HM Revenue & Customs. Accordingly any personal conditions which may be dissimilar to those covered by this application must be taken up personally with your tax inspector.

**(b) Employment Intermediaries**

From 6th April 2016, HMRC have decreed that anybody engaged through an employment intermediary (e.g. an ECIA Employment Business) is not entitled to tax relief on travel and subsistence payments. Employment Businesses are therefore no longer able to pay accommodation allowance, on a tax free basis, for any assignment.

**(c) Warning to applicants**

If you make a false declaration or fail to notify any change in your circumstances affecting the claim you have made below, you may be prosecuted. You may also become liable to pay additional tax. In your own interest you must therefore notify the site office immediately of any changes in your circumstances.

***Please use appropriate form(s).***

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**NAECI 2012020182018**



**(d) Application**

I *(full name)*

National Insurance Number

Employed as

By *(name of employer)*

At *(contract)*

apply for an accommodation allowance and in support of my application, declare that I normally reside at: *(full permanent address)* :

I am now living temporarily in lodgings at:
*(full address)* :

I understand that the above particulars may be checked. I declare that they are true. I undertake to notify the Company immediately should any change occur.

Signature

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**(e) Declaration by employee for PAYE purposes**

 *Tick appropriate box*

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☐ (i) I declare that I maintain dependants\* at my permanent home address as declared in section (c) above and am incurring extra living expenses by being employed temporarily away from home.

☐ (ii) I declare that:

1. I am not engaged by an employment intermediary e.g an ECIA employment business: and

 2. I am incurring additional expenditure on lodging away from my permanent residence: and

3. I have a continuing liability for the expenses of maintenance of my permanent address situated
 in the UK at which I live whilst not working away: and

4. The permanent residence is owned by me either freehold or leasehold, or is a tenanted property
 for which, by virtue of a written agreement on a commercial basis, I have a continuing financial
 obligation whilst working away.

Signed

Date

\* *For the purposes of this application dependants shall be deemed to be:

Either a wife, husband or children up to the age of 18 who are resident at the employee’s permanent address and maintained by him/her irrespective of the children’s parentage, or a common law wife maintained by him at his permanent address, if they have lived there together as man and wife for at least two years.*

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**(f) Certificate by employer’s representative**

**NAECI**

I certify to the best of my knowledge and belief that the address given by:

Mr/Mrs/Ms/Miss is his/her normal residence and that he/she is not engaged through an employment intermediary.

Date

Signed on behalf of the Employer by

Company & Position

This certificate can only be signed by someone with designated responsibility for controlling the work of the applicant.

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**(g) Alternative employee’s certificate**

If the employer’s representative is not in possession of sufficient knowledge to complete the above certificate then the allowance can only be paid without deduction of tax if the declaration below is signed by a minister of religion, doctor, sergeant of police, permanent civil servant or local government official etc., known to the applicant and resident in the same area as the applicant has given above as his home address.

 I have known Mr/Mrs/Ms/Miss

Personally for years.

I certify to the best of my knowledge and belief that the address above given by:

Mr/Mrs/Ms/Miss is where he/she normally resides.

Signature of Certifier

Name in Block Letters

Address

Profession

Date

*Note: You should not give this certificate unless you are fully aware of the truth of the applicant’s statement as
to his/her normal place of residence and dependants if the applicant has signed the application at (d) and declaration at (e) above.*

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