



JUDICIAL TRAVEL & SUBSISTENCE EXPENDITURE

Payment of judicial travel & subsistence expenditure for senators, re-employed retired senators, temporary judges, sheriffs principal and sheriffs, re-employed retired sheriffs principal and sheriffs and part-time sheriffs

General

Judicial office holders are entitled to claim reimbursement of the travel and subsistence expenses they incur in the course of their duties. The arrangements for the reimbursement of travel and subsistence expenses are designed to meet the costs, necessarily incurred, of travelling to and from an official business engagement which are additional to the normal cost of daily travel to and from a judicial office holder's base court. The Direction issued to sheriffs on appointment or transfer specifies their base court and Parliament House is regarded as the base court for Senators. An individual is personally responsible for the cost of journeys between their home and base court.

The arrangements reflect the Inland Revenue standpoint that any profit accrued from travel and substance is regarded as a benefit, and is therefore subject to tax. Reimbursement is not appropriate unless extra expense is incurred and relevant receipts are attached to the claim.

The Scottish Court Service (the SCS) assumed responsibility for managing the re-imbusement of these expenses from 1 April 2010. The Scottish Government retain responsibility for the payment of allowances to JPs and Stipendiary Magistrates. All travel and substance claims are checked and authorised for payment by staff who have the appropriate delegated authority for budgetary purposes. All claims are retained for audit inspection.

Judicial salaries and fees are set by the government. Information on the current judicial salaries can be found here.

<http://www.justice.gov.uk/publications/judicial-salaries-2009-10.htm>

Rates of travel & subsistence payments

Travel by private car

The SCS will meet the cost of travel on judicial business in accordance with the standard mileage rates set out in the table below. Mileage will be calculated on the distance from either home or base court, whichever is nearer to the place visited.

Mileage	Rate	Note
First 10,000 miles in any tax year	45p per mile	In addition, parking fees (but not fines) and bridge tolls may be paid where appropriate.
Over 10,000	25p per mile	
All miles travelled	24p per mile	Motor cycle rate
All miles travelled	5p per mile	Passenger rate
All miles travelled	20p per mile	Pedal cycle rate

Travel by public transport

The actual cost of travel by public transport is reimbursed subject to receipts being produced.

Subsistence

The cost of lunches taken when away from the base court is paid except where overnight subsistence is claimed for the same 24-hour period. Calculation of the 24-hour period is triggered when individuals leave home (or their base court) to travel to their destination and, for that reason, departure and arrival times should be shown on claim forms. The allowances payable for day subsistence is shown in the following table.

Qualifying Period	Allowance
Absences over 5 hours and up to 10 hours	£4.90
Absences over 10 hours	£10.70

Overnight subsistence

The SCS meets the cost of an overnight stay where it would not be practical or reasonable to travel when away on judicial business. This allowance is intended to cover the cost of accommodation, meals (excluding alcohol) taken within the 24-hour period (as defined above) and minor incidental expenses.

The expenses incurred in entertaining colleagues or family while on judicial business are not reimbursed nor are tips or gratuities paid by members of the judiciary to hotel or restaurant staff or any other voluntary donation.

The current rates are as shown below.

Senators and re-employed retired senators

For stays in hotels or clubs	£64 per night or actual receipted expenditure incurred, up to £161.25 per night.
Stays in own property that is not permanent residence	£64 per night
Staying with friends or family	£30 per night

Sheriffs principal and sheriffs, temporary judges, re-employed retired sheriffs principal and sheriffs and part-time sheriffs

For stays in hotels or clubs	Actual receipted expenditure incurred, up to £98.50 per night on production of receipts
Staying with friends or family	£30 per night

Where the Judicial Office has made the travel and accommodation bookings payment is met directly from the Judicial Office budget without the need for a claim for reimbursement. However, these costs are recorded in the information published about judicial travel and subsistence expenses.

Residential Course Allowances

The agreement with the Inland Revenue is that there should not be a residential course allowance. However members of the judiciary may claim incidental personal expenses of up to £5, covering the costs such as newspapers and personal telephone calls incurred while attending residential training events.

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