

The following determination “Annex V (Amendments) – Expenses” is made by the Secretary of State under regulation 35 of the Police Regulations 2003 (S.I. 2003/527), following consultation in accordance with regulation 46 of those Regulations. This determination was made on 13 November 2024 and amends the determination “Annex V - Expenses”. The amendments come into force on 1 January 2025.

1. For Annex V, substitute:

“ANNEX V

REGULATION 35

EXPENSES

1) REIMBURSEMENT OF MEDICAL CHARGES

- a) A member of a police force, if the charges are incurred by reason of an injury received without his default in the execution of his duty as a constable, shall be reimbursed any charges incurred in his case under section 77, 78 or 79 of the National Health Service Act 1977 (which sections relate to charges for certain drugs, medicines and appliances and for dental treatment).
- b) For the purposes of sub-paragraph (a), “injury” and “injury received in the execution of duty” have the same meanings as they have in the Police Pensions Regulations.

2) REMOVAL EXPENSES

- a) Subject to paragraph (7), where a member of the police force moves his home in circumstances to which this sub-paragraph applies, the chief officer of police, in accordance with its published policy -
 - i) shall either reimburse the reasonably incurred cost of removal or carry out the removal;
 - ii) shall, where the member was the owner of his former home, reimburse expenses reasonably incurred by him—
 - (1) in connection with the disposal thereof, or
 - (2) in a case where and to the extent that the chief officer of police so decides, in connection with the renting of that former home to tenants.
 - iii) shall, where the member is the owner of his new home, reimburse expenses reasonably incurred by him in connection with the acquisition thereof if-
 - (1) he was the owner of his former home, or
 - (2) after consulting the chief officer of police, are satisfied that he could neither have been provided with a suitable house or quarters nor have been reasonably

expected to find suitable rented accommodation within a reasonable distance of his normal place of duty,

so, however, that where the chief officer of police are of opinion that the member could have acquired a suitable home for a consideration less than that actually paid, they may restrict the reimbursement of expenses directly related to the consideration paid by him to expenses which would have been reasonably incurred had he paid that lesser consideration;

- iv) shall reimburse the member payments made by him to meet relevant liabilities in respect of the first 26 weeks following the move and may, if they think fit, reimburse him such payments in respect of such further period as they may determine so, however, that where the chief officer of police are of opinion that the member has not taken all reasonable steps to reduce or terminate his liability to make such payments as aforesaid they may restrict the reimbursement to payments which the member would have been liable to make had he taken all such steps; and
- v) shall reimburse tax liabilities incurred by the member as a consequence of payments made by the chief officer of police under this sub-paragraph.

b) Sub-paragraph (a)—

- i) applies where the member moves his home on joining the force in the rank of assistant chief constable or a higher rank, and
- ii) otherwise applies with the exception of sub-paragraph (a)(v) where the member moves his home, except as a consequence of joining the force otherwise than on being statutorily transferred thereto, and the removal is, in the opinion of the chief officer of police, due to the exigencies of police duty or is made at the request of the chief officer of police and is, in his opinion, in the interests of the efficiency of the force.

c) For the purposes of sub-paragraph (a)(iv) relevant liabilities are-

- i) liabilities in respect of mortgage interest or rent payable in connection with his former home; and
- ii) in respect of any days in respect of which he is liable to pay council tax in respect of his former home, the amount by which that tax and any council tax he is liable to pay in respect of his new home exceeds the council tax that he would have been liable to pay in respect of his former home if he had not moved from it.

ca) Where a member of a police force moves his home in consequence of his voluntarily transferring from one force to another, otherwise than in circumstances to which sub-paragraph (b) applies, the chief officer of police of the force to which he transfers-

- i) may either reimburse the reasonable cost of removal or carry out the removal;
- ii) may, in the circumstances mentioned in sub-paragraph (a)(ii), reimburse the expenses there mentioned;

- iii) may, in the circumstances and subject to the conditions mentioned in sub-paragraph (a)(iii), reimburse the expenses there mentioned;
 - iv) may, subject to the conditions mentioned in sub-paragraph (a)(iv), reimburse the expenses there mentioned.
- d) Where the cost of removal is reimbursed or the removal is carried out by the chief officer of police under sub-paragraph (a) or (ca) the chief officer of police shall reimburse
- i) an item of expenditure incidental to the move and not otherwise covered in this determination if the member can satisfy the chief officer of police of the necessity of the expenditure.
 - ii) where he satisfies the chief officer of police that, in consequence of the move, he has failed to benefit, in whole or in part, from expenditure reasonably incurred by him prior to the move (other than such payments as are referred to in sub paragraph (a)(iv)), the whole or the proportionate part of that expenditure so far as it is not recoverable by him.
- da) Where a member of a police force has been requested by the chief officer of police, in the interests of the efficiency of the force, to move his home, and-
- i) the member has, in consequence, in connection with the contemplated disposal of his home and acquisition of a new home, incurred any expenses; and
 - ii) he would, if he had moved his home, have been reimbursed those expenses by the local policing body in pursuance of subparagraph (a)(i) or (iii); but
 - iii) in consequence of a subsequent decision of the chief officer of police, the member does not in fact move his home,
- he shall be entitled, notwithstanding that he has not moved his home, to be reimbursed those expenses by the chief officer of police.
- e) To qualify for reimbursement, an item of removal expenditure must be necessary, reasonable and backed by a receipt.
- f) In this determination-
- i) any reference to an owner of any property is a reference to an occupier thereof whose interest therein is either a freehold interest or a leasehold interest which is neither a yearly or shorter tenancy nor a furnished tenancy, and
 - ii) any reference to expenses incurred in connection with the disposal or acquisition of any property shall be construed as including, in particular, estate agent's, auctioneer's, surveyor's and solicitor's fees, stamp duty and expenses in connection with the redemption, transfer or taking out of a mortgage; and any reference to expenses incurred in connection with the acquisition of any property shall be

construed as also including expenses in connection with the contemplated acquisition of a property other than that acquired.

- g) This determination shall have effect—
- i) in its application to a chief officer of police, as if every reference to the chief officer; and
 - ii) in its application to any member of the City of London Police force other than the chief officer, as if every reference to the chief officer with the exception of the references in subparagraphs (a)(ii) and (b)(ii),

were references to the local policing body.

3) FOOD AND ACCOMMODATION EXPENSES

- a) When a member of a police force is necessarily prevented in the course of a tour of duty from obtaining a meal in his usual way, he shall be reimbursed the difference between the meal he then obtains and the meal he usually takes in the course of that tour of duty, provided that the additional expenditure is reasonable and backed by a receipt.
- b) When a member of a police force is retained on duty beyond his normal daily period of duty, he shall be reimbursed the cost of any meal he then necessarily obtains provided that expenditure is reasonable and backed by a receipt.
- c) A member of a police force shall be reimbursed accommodation expenses necessarily incurred in connection with duty away from his usual place of duty, or necessary because he has been retained on duty beyond his normal daily period of duty provided that the expenditure is reasonable and backed by a receipt.
- d) The usual place of duty for this purpose is the police establishment in which the member is stationed. The chief officer shall determine the date at which a member on duty away from his usual establishment becomes for the time being stationed at the place where he is temporarily on duty.
- e) A member of a police force shall, if he requests, be given an advance to cover, as far as practicable, probable expenses of duty away from his usual place of duty.
- f) In the case of a part-time member and in the case of a member working in accordance with variable shift arrangements, in sub-paragraph (a) for the words “tour of duty” and in sub-paragraph (b) for the words “normal daily period of duty”, substitute “rostered shift”.

4) TRAIN TRAVEL EXPENSES FOR CERTAIN RANKS

A member of a police force of the rank of superintendent or above who is required to travel by train in the execution of his duty shall be entitled to travel in first-class accommodation and to be reimbursed his expenses accordingly.

5) **RELEVANT TRAVELLING EXPENSES**

- a) This paragraph applies where a member of a police force is-
 - i) required to perform his normal daily period of duty in more than one tour of duty,
or
 - ii) recalled to duty between two tours of duty,and travels to and from his home between tours, or, as the case may be, in consequence of his recall (in this paragraph referred to as “relevant travelling”).
- b) Relevant travelling expenses shall be treated as expenses incurred in the execution of duty and, unless they are expenses in respect of which an allowance is payable under these Regulations and determinations thereunder, the member concerned shall be reimbursed those expenses to the extent that they do not exceed such reasonable limit as the chief officer of police may fix.

6) **UNIVERSITY SCHOLARS**

- a) This Annex shall have effect in relation to a university scholar subject to the provision contained in (b).
- b) Where a university scholar moves his home and the removal is, in the opinion of the chief officer (or, where the scholar is a chief officer or any officer of the City of London Police Force, the local policing body), due to his having undertaken or completed his course of study and is, in their opinion, reasonable in all the circumstances of his case, paragraph (2) shall have effect in his case as if the removal were such as is mentioned in sub-paragraph (a) thereof.

7) **RELOCATION EXPENSES: RENT**

- a) In circumstances where this sub-paragraph applies, the chief officer of police, in accordance with its published policy-
 - i) may reimburse reasonable costs associated with suitable rental accommodation,
 - ii) shall reimburse tax liabilities incurred by a member of a force as a consequence of payments made by the chief officer of police under sub-paragraph (a)(i) where that member is of the rank of assistant chief constable or a higher rank.
- b) Sub-paragraph (a) applies where a member of a force would qualify for removal expenses under paragraph (2) but for the fact they are temporarily or permanently unable to move house due to their domestic circumstances.
- c) For the purposes of sub-paragraph (a)(i) reasonable costs are-

- i) costs incurred in respect of rent, council tax, utilities, internet and contents insurance, and
 - ii) an item of expenditure incidental to the use or occupation of suitable rental accommodation and not otherwise covered in this determination if the member can satisfy the chief officer of police of the necessity of the expenditure.
- d) Where a member, having received a benefit under sub-paragraph (a), subsequently seeks removal expenses under paragraph (2), the total sum received under paragraph (a) is to be deducted from the total sum of removal expenses paid to them under paragraph (2).

e) Payments made under sub-paragraph (a) shall be tapered as follows-

Years 1, 2 and 3	Member to receive 100% of entitlement
Year 4	Member to receive 67% of entitlement
Year 5	Member to receive 33% of entitlement

- f) For the purposes of this determination, “suitable rental accommodation” means any self-contained rental accommodation which in the opinion of the chief officer of police is necessary to meet the reasonable accommodation needs of the member.
- g) To qualify for reimbursement, an item of expenditure claimed under this paragraph must be necessary, reasonable and backed by a receipt.
- h) Where the chief officer of police considers it expedient, payments under sub-paragraph (a)(i) in respect of rent and utilities may be paid directly to the landlord or utility company, as appropriate.
- h) This paragraph shall have effect—
- i) in its application to a chief officer of police, as if every reference to the chief officer; and
 - ii) in its application to any member of the City of London Police force other than the chief officer, as if every reference to the chief officer,
- were references to the local policing body.”