

BMW GROUP EXPENSE GUIDE

Please see the below guidelines that you must follow when claiming expenses whilst working for BMW Group.

Not all Temporary Workers or Agency Partners are entitled to claim expenses, and all expenses must be pre-approved by your BMW Group line manager in writing. Once you have approval, please inform the Candidate Engagement Team (BMWGroupCCT@hays.com) so that they can request for expenses to be enabled on your placement.

It is your responsibility to ensure that you adhere to time scales and regulations. Expense claims must be submitted weekly via 3SS and include all relevant details, receipts, and a clear business justification for each claim. This helps ensure compliance and reduces the risk of additional tax being applied.

Please note that some expense types, including Daily Allowances, are deemed taxable benefits and will be processed as such under the Hays Expense Policy. Providing receipts does not change the taxable status of these allowances. If you wish to reclaim tax and can provide evidence that claims are wholly business-related and meet HMRC guidelines, you may do so directly with HMRC.

If you are a Rolls-Royce Motor Cars Agency Partner, there will be a secondary approval actioned by the relevant Rolls-Royce financial controller.

MILEAGE **PRIVATE CAR USE ONLY**

Mileage Reimbursement Rates will be reviewed April each year unless significant changes to the fuel efficiency of current BMW/MINI vehicles/fuel price occur (+/- 10%).

For private car* usage the following mileage rates can be used:

UK	IRE
£0.45 per mile	€0.50 per kilometre

Mileage claims apply when travelling outside of your usual journey to your work site location, and so the miles in your usual journey should be deducted from the total mileage being claimed.

Please Note: Full postcodes travelled from, and to, must be submitted on the expense claim to be processed as non-taxable.

If you are required to drive as part of your assignment, the employment business and the client require that you agree that:

- You have a valid driver's licence for the vehicle used
- You maintain the vehicle in accordance with the manufacturer's guidelines
- You possess insurance to include business use for the vehicle
- You confirm you can meet the DVLA's standards of vision for driving
- The vehicle holds a valid MOT certificate (if the vehicle is over 3 years old)

FLIGHTS / HOTEL BOOKING

If accommodation is needed for any business area this can be booked via the BMW Group travel provider although hotel costs are to be settled by yourself and reclaimed. Flight costs are billed direct to the Company. Before any bookings are made, please ensure that you have the following:

- Written confirmation from manager that you can book flights / accommodation
- Full Passport name
- Full DOB
- UK Cost centre
- Flight / travel / hotel requirements

Please email this information to: bmw.uk@amexgbt.com. To receive the corporate hotel rate, BMW / Rolls-Royce ID would need to be shown when checking in.

ACCOMMODATION LIMITS / DAILY ALLOWANCES

The guidelines for booking accommodation and allowances for hotels and subsistence are detailed as follows:

UK DOMESTIC

Daily Allowances for Subsistence, Maximum Rates for Hotels Appendix 1:

New / Updated

Valid From: 01.11.2019

Trips ending before 8pm							
Country/ Specific Location	ISO Country Code	Daily Allowance in GBP - based on duration of absence on each day		Reduction of Allowance in GBP		Maximum rates for non-contracted Hotels (excl. breakfast)	
		More than 5 hours, up to 10 hours	More than 10 hours	When hotel rate includes breakfast and/or lunch is provided	When evening meal is provided	Associate local currency	Max. Rate
UK Trips ending before 8pm	GB	5	10	5	15	GBP	128
UK – Farnborough Trips ending before 8pm	GB	5	10	5	15	GBP	167
UK – London Trips ending before 8pm	GB	5	10	5	15	GBP	167

Trips ending after 8pm								
Country/ Specific Location	ISO Country Code	Daily Allowance in GBP - based on duration of absence on each day			Reduction of Allowance in GBP		Maximum rates for non-contracted Hotels (excl. breakfast)	
		More than 5 hours, up to 10 hours	More than 10 hours, up to 15 hours	More than 15 hours, up to 24 hours	When hotel rate includes breakfast and/or lunch is provided	When evening meal is provided	Associate local currency	Max. Rate
UK Trips ending after 8pm	GB	15	20	25	5	15	GBP	128
UK – Farnborough Trips ending after 8pm	GB	15	20	25	5	15	GBP	167
UK – London Trips ending after 8pm	GB	15	20	25	5	15	GBP	167

UPDATE TO MEAL EXPENSES (UK DOMESTIC ONLY) – SEPTEMBER 2023

Following feedback that the UK Daily Allowance of up to £25 per day isn't always sufficient, we're pleased to introduce 'Meals (UK travel only)'

NEW: Meals (UK travel only) Up to £35 per day	
Breakfast: maximum allowance	£5
Lunch: maximum allowance	£10
Dinner: maximum allowance	£20

INTERNATIONAL

Daily Allowances for Subsistence, Maximum Rates for Hotels

Appendix 2:

Valid From: 20/03/2023

Country/ Specific Location	Daily Allowance in GBP - based on duration of absence on each day		Reduction of Allowance in GBP		Maximum rates: for non-contracted Hotels (excl. breakfast)	
	24 hours	per day of arrival and departure, and absence of more than 8 hours and less than 24 hours	when hotel rate includes breakfast (20% of max. Daily Allowance)	when lunch and/or evening meal is provided (40% of max. Daily Allowance)	Associate local currency	Max. Rate
Germany	55	38.50	11.00	22.00	GBP	85
Germany - Cities during trade fairs	55	38.50	11.00	22.00	GBP	139
Ireland (Eire)	49	34.30	9.80	19.60	GBP	130
Afghanistan	27	18	5.40	10.80	GBP	138
Albania	26	18	5.20	10.40	GBP	107
Algeria	46	31	9.20	18.40	GBP	138
Andorra	31	21	6.20	12.40	GBP	107
Angola	47	32	9.40	18.80	GBP	178
Antigua & Barbuda	41	27	8.20	16.40	GBP	126
Argentina	32	22	6.40	12.80	GBP	138
Armenia	22	15	4.40	8.80	GBP	210
Australia	46	31	9.20	18.40	GBP	149
Australia - Canberra	46	31	9.20	18.40	GBP	190
Australia - Sydney	61	41	12.20	24.40	GBP	151
Austria	36	25	7.20	14.40	GBP	107
Azerbaijan	27	18	5.40	10.80	GBP	208
Bahrain	41	27	8.20	16.40	GBP	177
Bangladesh	45	30	9.00	18.00	GBP	130
Barbados	47	32	9.40	18.80	GBP	138
Belgium	38	25	7.60	15.20	GBP	144
Belgium - Brussels	38	25	7.60	15.20	GBP	152
Benin	47	32	9.40	18.80	GBP	138
Belarus	18	12	3.60	7.20	GBP	210
Bolivia	27	18	5.40	10.80	GBP	138
Bosnia-Herzegovina	21	15	4.20	8.40	GBP	107
Botswana	36	25	7.20	14.40	GBP	138
Brazil	46	31	9.20	18.40	GBP	152
Brazil - Brasilia	51	34	10.20	20.40	GBP	152
Brazil - Rio de Janeiro	51	34	10.20	20.40	GBP	153
Brazil - Sao Paulo	48	33	9.60	19.20	GBP	152
Brunei (Darussalam)	47	32	9.40	18.80	GBP	138
Bulgaria	20	14	4.00	8.00	GBP	105
Burkina Faso	34	23	6.80	13.60	GBP	138
Burundi	42	29	8.40	16.80	GBP	138
Cambodia	34	23	6.80	13.60	GBP	195
Cameroon	45	30	9.00	18.00	GBP	138
Canada	42	29	8.40	16.80	GBP	104
Canada - Ottawa	42	29	8.40	16.80	GBP	104
Canada - Vancouver	45	30	9.00	18.00	GBP	104
Canada - Toronto	46	31	9.20	18.40	GBP	103
Cape Verde	27	18	5.40	10.80	GBP	138
Central African Republic	41	28	8.20	16.40	GBP	138
Chad	57	39	11.40	22.80	GBP	138
Chile	40	26	8.00	16.00	GBP	138
China	45	30	9.00	18.00	GBP	107
China - Chengdu	32	22	6.40	12.80	GBP	107
China - Hongkong	66	44	13.20	26.40	GBP	223
China - Canton	36	25	7.20	14.40	GBP	107
China - Beijing	41	28	8.20	16.40	GBP	130
China - Shanghai	45	30	9.00	18.00	GBP	134
China - Shenyang	45	30	9.00	18.00	GBP	81
Columbia	41	28	8.20	16.40	GBP	138
Congo	45	30	9.00	18.00	GBP	138
Costa Rica	42	29	8.40	16.80	GBP	138
Croatia	32	22	6.40	12.80	GBP	107
Cuba	41	28	8.20	16.40	GBP	138
Cyprus	41	27	8.20	16.40	GBP	154
Czech Republic	32	22	6.40	12.80	GBP	107
Democratic Republic of Congo	63	42	12.60	25.20	GBP	138

Country/ Specific Location	Daily Allowance in GBP - based on duration of absence on each day		Reduction of Allowance in GBP		Maximum rates for non-contracted Hotels (excl. breakfast)	
	24 hours	per day of arrival and departure, and absence of more than 8 hours and less than 24 hours	when hotel rate includes breakfast (20% of max. Daily Allowance)	when lunch and/or evening meal is provided (40% of max. Daily Allowance)	Associate local currency	Max. Rate
Denmark	52	35	10.40	20.80	GBP	161
Djibouti	58	40	11.60	23.20	GBP	138
Dominica	41	27	8.20	16.40	GBP	107
Dominican Republic	41	27	8.20	16.40	GBP	138
Ecuador	40	26	8.00	16.00	GBP	138
Egypt	37	25	7.40	14.80	GBP	161
El Salvador	40	26	8.00	16.00	GBP	138
Equatorial Guinea	33	22	6.60	13.20	GBP	138
Eritrea	45	30	9.00	18.00	GBP	138
Estonia	26	18	5.20	10.40	GBP	107
Ethiopia	35	24	7.00	14.00	GBP	219
Fiji Islands	31	21	6.20	12.40	GBP	138
Finland	45	30	9.00	18.00	GBP	127
France	40	26	8.00	16.00	GBP	138
France - Paris, Haute-Seine, Seine-Saint Denis, Val-de-Meuse	52	35	10.40	20.80	GBP	161
France - Strasbourg	46	31	9.20	18.40	GBP	138
France - Lyon	48	33	9.60	19.20	GBP	138
France - Marseille	41	28	8.20	16.40	GBP	138
Gabon	47	32	9.40	18.80	GBP	138
Gambia	27	18	5.40	10.80	GBP	138
Georgia	32	22	6.40	12.80	GBP	210
Germany	47	32	9.40	18.80	GBP	85
Germany - Cities during trade fairs	47	32	9.40	18.80	GBP	139
Ghana	41	28	8.20	16.40	GBP	174
Greece	33	22	6.60	13.20	GBP	116
Greece - Athens	41	28	8.20	16.40	GBP	116
Grenada	41	27	8.20	16.40	GBP	128
Guatemala	31	21	6.20	12.40	GBP	138
Guinea	41	28	8.20	16.40	GBP	138
Guinea-Bissau	22	15	4.40	8.80	GBP	138
Guyana	41	27	8.20	16.40	GBP	138
Haiti	52	35	10.40	20.80	GBP	138
Honduras	43	29	8.60	17.20	GBP	138
Hungary	20	14	4.00	8.00	GBP	121
Iceland	42	29	8.40	16.80	GBP	130
India	29	19	5.80	11.60	GBP	176
India - Bangalore	38	25	7.60	15.20	GBP	176
India - Chennai (Madras)	29	19	5.80	11.60	GBP	176
India - Kolkata (Calcutta)	32	22	6.40	12.80	GBP	174
India - Mumbai (Bombay)	45	30	9.00	18.00	GBP	175
India - New Delhi	34	23	6.80	13.60	GBP	175
Indonesia	33	22	6.60	13.20	GBP	196
Iran, Islam. Rep.	30	20	6.00	12.00	GBP	138
Ireland (Eire)	40	26	8.00	16.00	GBP	130
Israel	59	40	11.80	23.60	GBP	191
Italy	36	25	7.20	14.40	GBP	130
Italy - Milan	41	27	8.20	16.40	GBP	130
Italy - Rome	36	25	7.20	14.40	GBP	130
Italy - Vatican City	47	32	9.40	18.80	GBP	130
Ivory Coast	46	31	9.20	18.40	GBP	174
Jamaica	51	34	10.20	20.40	GBP	138
Japan	47	32	9.40	18.80	GBP	125
Japan - Nagoya	47	32	9.40	18.80	GBP	188
Japan - Tokyo	59	40	11.80	23.60	GBP	188
Jordan	41	28	8.20	16.40	GBP	196
Kazakhstan	41	27	8.20	16.40	GBP	210
Kenya	38	25	7.60	15.20	GBP	214
Kosovo	21	15	4.20	8.40	GBP	106
Kuwait	38	25	7.60	15.20	GBP	241

Daily Allowances for Subsistence, Maximum Rates for Hotels

Appendix 2:

Valid From: 20/03/2023

Country/ Specific Location	Daily Allowance in GBP - based on duration of absence on each day		Reduction of Allowance in GBP		Maximum rates for non-contracted Hotels (excl. breakfast)	
	24 hours	per day of arrival and departure, and absence of more than 8 hours and less than 24 hours	When hotel rate includes breakfast (20% of max. Daily Allowance)	when lunch and/or evening meal is provided (40% of max. Daily Allowance)	Associate local currency	Max. Rate
Kyrgyzstan	25	17	5.00	10.00	GBP	210
Laos	30	20	6.00	12.00	GBP	195
Latvia	32	22	6.40	12.80	GBP	107
Lebanon	53	36	10.60	21.20	GBP	196
Lesotho	22	15	4.40	8.80	GBP	138
Libya	57	38	11.40	22.80	GBP	138
Liechtenstein	48	33	9.60	19.20	GBP	107
Lithuania	24	16	4.80	9.60	GBP	107
Luxembourg	42	29	8.40	16.80	GBP	107
Macedonia	26	18	5.20	10.40	GBP	107
Madagascar	31	21	6.20	12.40	GBP	138
Malawi	42	29	8.40	16.80	GBP	138
Malaysia	31	21	6.20	12.40	GBP	152
Maldives	47	32	9.40	18.80	GBP	138
Mali	34	23	6.80	13.60	GBP	138
Malta	41	28	8.20	16.40	GBP	134
Marshall Islands	57	38	11.40	22.80	GBP	107
Mauritania	35	24	7.00	14.00	GBP	138
Mauritius	49	33	9.80	19.60	GBP	138
Mexico	43	29	8.60	17.20	GBP	175
Mexico - San Luis Potosi	43	29	8.60	17.20	GBP	89
Micronesia	30	20	6.00	12.00	GBP	107
Moldova	22	15	4.40	8.80	GBP	138
Monaco	38	25	7.60	15.20	GBP	107
Mongolia	25	17	5.00	10.00	GBP	196
Montenegro	26	18	5.20	10.40	GBP	106
Morocco	38	25	7.60	15.20	GBP	138
Mozambique	34	23	6.80	13.60	GBP	183
Myanmar (ex Burma)	32	22	6.40	12.80	GBP	194
Namibia	27	18	5.40	10.80	GBP	138
Nepal	25	17	5.00	10.00	GBP	196
Netherlands	42	29	8.40	16.80	GBP	107
New Zealand	50	33	10.00	20.00	GBP	151
Nicaragua	33	22	6.60	13.20	GBP	138
Niger	37	25	7.40	14.80	GBP	138
Nigeria	41	28	8.20	16.40	GBP	147
North Korea	25	17	5.00	10.00	GBP	130
Norway	72	48	14.40	28.80	GBP	138
Oman	54	36	10.80	21.60	GBP	196
Pakistan	31	21	6.20	12.40	GBP	138
Pakistan - Islamabad	21	15	4.20	8.40	GBP	138
Palau	46	31	9.20	18.40	GBP	107
Panama	35	24	7.00	14.00	GBP	138
Papua New Guinea	54	36	10.80	21.60	GBP	138
Paraguay	34	23	6.80	13.60	GBP	138
Peru	31	21	6.20	12.40	GBP	138
Philippines	30	20	6.00	12.00	GBP	175
Poland	26	18	5.20	10.40	GBP	112
Poland - Wroclaw (Breslau)	30	20	6.00	12.00	GBP	112
Poland - Gdansk (Danzig)	27	18	5.40	10.80	GBP	112
Poland - Krakow	25	17	5.00	10.00	GBP	112
Poland - Warsaw	26	18	5.20	10.40	GBP	112
Portugal	33	22	6.60	13.20	GBP	116
Qatar	50	33	10.00	20.00	GBP	196
Romania	24	16	4.80	9.60	GBP	107
Romania - Bucharest	29	19	5.80	11.60	GBP	107
Russia	22	15	4.40	8.80	GBP	209
Russia - Yekaterinburg	25	17	5.00	10.00	GBP	209
Russia - Moscow	27	18	5.40	10.80	GBP	210

Daily Allowances for Subsistence, Maximum Rates for Hotels

Appendix 2:

Valid From: 20/03/2023

Country/ Specific Location	Daily Allowance in GBP - based on duration of absence on each day		Reduction of Allowance in GBP		Maximum rates for non-contracted Hotels (excl. breakfast)	
	24 hours	per day of arrival and departure, and absence of more than 8 hours and less than 24 hours	When hotel rate includes breakfast (20% of max. Daily Allowance)	when lunch and/or evening meal is provided (40% of max. Daily Allowance)	Associate local currency	Max. Rate
Russia - St. Petersburg	24	16	4.80	9.60	GBP	209
Rwanda	41	28	8.20	16.40	GBP	138
Samoa	26	18	5.20	10.40	GBP	138
San Marino	31	21	6.20	12.40	GBP	107
Sao Tomé and Príncipe	42	29	8.40	16.80	GBP	138
Saudi Arabia	43	29	8.60	17.20	GBP	196
Saudi Arabia - Jeddah	34	23	6.80	13.60	GBP	196
Saudi Arabia - Riyadh	43	29	8.60	17.20	GBP	232
Senegal	41	27	8.20	16.40	GBP	183
Serbia	18	12	3.60	7.20	GBP	106
Sierra Leone	43	29	8.60	17.20	GBP	138
Singapore	49	33	9.80	19.60	GBP	152
Slovakia	22	15	4.40	8.80	GBP	107
Slovenia	30	20	6.00	12.00	GBP	107
South Africa	20	14	4.00	8.00	GBP	138
South Africa - Capetown	25	17	5.00	10.00	GBP	138
South Africa - Johannesburg	26	18	5.20	10.40	GBP	138
South Korea	52	35	10.40	20.80	GBP	205
South Sudan	31	21	6.20	12.40	GBP	138
Spain	31	21	6.20	12.40	GBP	107
Spain - Barcelona & Mallorca	31	21	6.20	12.40	GBP	107
Spain - Canary Islands	36	25	7.20	14.40	GBP	107
Spain - Madrid	36	25	7.20	14.40	GBP	107
Spain - Palma de Mallorca	32	22	6.40	12.80	GBP	107
Sri Lanka	38	25	7.60	15.20	GBP	130
St Kitts & Nevis	41	27	8.20	16.40	GBP	128
St Lucia	41	27	8.20	16.40	GBP	129
St Vincent and the Grenadines	41	27	8.20	16.40	GBP	128
Sudan	30	20	6.00	12.00	GBP	138
Suriname	41	27	8.20	16.40	GBP	107
Sweden	45	30	9.00	18.00	GBP	161
Switzerland	56	37	11.20	22.40	GBP	156
Switzerland - Geneva	57	39	11.40	22.80	GBP	153
Syria	34	23	6.80	13.60	GBP	138
Taiwan (formerly China Taiwan)	41	28	8.20	16.40	GBP	130
Tajikistan	25	17	5.00	10.00	GBP	210
Tanzania	42	29	8.40	16.80	GBP	147
Thailand	34	23	6.80	13.60	GBP	138
Togo	35	24	7.00	14.00	GBP	138
Tonga	35	24	7.00	14.00	GBP	138
Trinidad and Tobago	41	27	8.20	16.40	GBP	138
Tunisia	36	25	7.20	14.40	GBP	138
Turkey	16	11	3.20	6.40	GBP	124
Turkey - Istanbul	24	16	4.80	9.60	GBP	146
Turkey - Izmir	26	18	5.20	10.40	GBP	144
Turkmenistan	30	20	6.00	12.00	GBP	209
Uganda	37	25	7.40	14.80	GBP	138
Ukraine	24	16	4.80	9.60	GBP	209
United Arab Emirates	58	40	11.60	23.20	GBP	176
USA (inc. Puerto Rico)	46	31	9.20	18.40	GBP	140
USA - Atlanta	56	37	11.20	22.40	GBP	139
USA - Boston	52	35	10.40	20.80	GBP	184
USA - Chicago	49	33	9.80	19.60	GBP	140
USA - Houston	57	38	11.40	22.80	GBP	183
USA - Los Angeles	50	33	10.00	20.00	GBP	181
USA - Miami	57	39	11.40	22.80	GBP	182
USA - New York City	52	35	10.40	20.80	GBP	182
USA - San Francisco	46	31	9.20	18.40	GBP	181
USA - Washington	56	37	11.20	22.40	GBP	185

Country/ Specific Location	Daily Allowance in GBP - based on duration of absence on each day		Reduction of Allowance in GBP		Maximum rates for non-contracted Hotels (excl. breakfast)	
	24 hours	per day of arrival and departure, and absence of more than 8 hours and less than 24 hours	when hotel rate includes breakfast (20% of max. Daily Allowance)	when lunch and/or evening meal is provided (40% of max. Daily Allowance)	Associate local currency	Max. Rate
Uruguay	40	26	8.00	16.00	GBP	138
Uzbekistan	31	21	6.20	12.40	GBP	211
Venezuela	41	27	8.20	16.40	GBP	138
Vietnam	37	25	7.40	14.80	GBP	130
Yemen	22	15	4.40	8.80	GBP	138
Zambia	33	22	6.60	13.20	GBP	147
Zimbabwe	41	27	8.20	16.40	GBP	138

Please Note: Daily Allowances are a taxable benefit and will be processed as such under the Hays Expense Policy. If you wish to reclaim tax and can provide evidence that claims are wholly business-related and meet HMRC guidelines, you may do so directly with HMRC.

OTHER TRAVEL CLAIMS

If you are required to claim for Train tickets, parking, or taxis, please ensure that you have line manager approval in writing prior to making the claims. You will also need to inform the Candidate Care Team via email prior to making the claims so that the relevant parties are informed.

If you need to claim for any other expenses that are not stated above, please speak to your BMW Group line manager to get written approval, and then contact the Candidate Care Team via email, so that the relevant parties are informed, and expenses are enabled on your placement.

Please ensure that you keep all receipts for all travel and accommodation claims, as they will need to be attached when claiming the expenses through the 3ss portal. Receipts will need to be scanned copies and not pictures. In lieu of a receipt managers approval can be attached.

Please note that as a Temporary Worker / Agency Partner you are not covered by BMW travel insurance and therefore it is your responsibility to ensure that you have appropriate cover in place to travel.

TRAVEL TIME

Travel undertaken within standard working hours should be recorded and submitted via the contractor's standard timesheet process.

For travel outside of standard working hours, the following travel time pay policy applies:

- On working days: Up to 4 hours of travel time may be claimed at the standard hourly rate.
- On non-working days: Up to 12 hours of travel time may be claimed at the standard hourly rate.
- Overnight travel (10:00 p.m. – 6:00 a.m.): Travel during this period is not compensated.