ZAZEN TAX

Site-Based Worker Expenses

For anyone who works from a different site every few months. Fifteen minutes to set up, then a habit.

Worker .... **Period** .... **Checked by** ....

Travel to a temporary workplace is allowable. Travel to a permanent one is commuting and is not. The whole question is which one a site is, and the answer changes partway through on a rule most people have heard of and few apply correctly.

1. The 24 month rule about 10 minutes

- [ ] **Is the site expected to last more than 24 months**
  If yes, it is a permanent workplace from the start. Not from month 25.
- [ ] **Has the expectation changed**
  The day you expect to be there beyond 24 months, it becomes permanent from that day. The expectation is what counts, not the outcome.
- [ ] **Will you spend at least 40 per cent of your working time there**
  Both tests have to be met for a workplace to be permanent. Under 40 per cent and it stays temporary however long it runs.
- [ ] **Record the date the expectation changed, if it did**
  This is the date the claim stops. Without it written down you are guessing a year later.

THE PART THAT CATCHES PEOPLE

It is expectation, not hindsight. A site you expected to last eighteen months and which ran to thirty is allowable up to the day your expectation changed, and not after it. A site you expected to last three years is a permanent workplace from your first day, even if the job is cancelled at month six.

2. Travel about 5 minutes

- [ ] **Log every business journey with the date, the site and the miles**
  A mileage log written weekly is evidence. One reconstructed in January is an estimate.
- [ ] **Claim 55p a mile for the first 10,000 business miles**
  Then 25p. The rates rose in April 2026, the first change since 2011.
- [ ] **Remember the band follows the person, not the vehicle**
  Two vans do not give you two 10,000 mile bands, and it resets on 6 April.
- [ ] **Do not claim the mileage rate and the fuel receipts**
  The rate covers fuel, insurance, servicing, repairs and the vehicle itself.

3. Subsistence about 5 minutes

- [ ] **Only where the travel itself is allowable**
  If the journey is commuting, the sandwich is not deductible either.
- [ ] **Keep the receipt and note the site**
  A receipt with no context is a receipt for lunch.
- [ ] **Be careful with anything that looks like ordinary living cost**
  Food you would have eaten anyway is not made deductible by eating it somewhere else.

4. Staying away about 5 minutes

- [ ] **Accommodation is allowable where the site is temporary**
  Same test as the travel.
- [ ] **Keep the booking and the dates**
  Matched to the site and the job.
- [ ] **Watch anything with a private element**
  A weekend either side of a working week is not part of the business journey.

5. Records that survive a question — about 5 minutes

- [ ] **A list of sites with start and end dates**
  This is the document that answers the 24 month question, and almost nobody keeps one.
- [ ] **The mileage log, kept as you go**
  Date, site, miles, and the reason if it is not obvious.
- [ ] **Receipts filed against the site, not just the month**
  Because the question you will be asked is about a site.

Zazen Tax

Accountants for people who build things. zazentax.com/contact

General information, not advice for your circumstances. Rates are 2026/27 for the UK and change from time to time.