

Dated 11th February 2016



FUEL CARD POLICY

POLICY STATEMENT

It is Company policy to provide those who drive company vehicles with a fuel card which they should use to purchase their fuel (and occasionally oil). The policy document sets out consistent, appropriate controls and guidelines on the use of Company provided fuel cards that comply with HM Revenue and Customs (HMRC) guidance. It also lays down the procedures and/or guidelines that employees should follow when using a fuel card.

The Company receives detailed management information on each card and any unusual trends in spend or usage will be highlighted and checked for clerical and/or arithmetical error or abuse. Any potential abuse of the Fuel Card Policy will be investigated and may result in disciplinary action that, depending on the circumstances, may be treated as gross misconduct resulting in summary dismissal.

MILEAGE CAPTURE SYSTEM (MCS)

- 1) All Drivers provided with a Fuel Card will manage and administer the recording of their mileage via the Mileage Capture System (MCS) provided by the Card supplier, and in accordance with the requirements of this policy.
- 2) The MCS is easy to use software that enables drivers to submit their monthly mileage details to the cashier when purchasing fuel, available 24/7 365 days a year.
- 3) It uses the cost of the fuel purchased to calculate a cost per mile value for comparison and fraud prevention purposes

GENERAL TERMS AND INFORMATION

- 1) The card must only be used to refuel or provide oil for Company cars
- 2) A card is provided to a vehicle registration number and must not be used by another driver to purchase fuel and/or oil, or for purchases in relation to another vehicle (unless authorised by a Senior Manager)
- 3) All submissions of business mileage must be for genuine business miles in accordance with HMRC guidelines. Any submissions where it appears that the business mileage element has been over-claimed or manipulated for monetary gain will be investigated as a possible abuse of the Fuel Card Policy.

- 4) Drivers need to provide receipts for all fuel purchased with the Fuel Card, as well as VAT receipts for any fuel purchased, in exceptional circumstances, without the fuel card.
- 5) The fuel card cannot be used to 'Pay at Pump' and drivers must pay at a counter, where they must always provide the current mileage reading and the car registration to the cashier.
- 6) All fuel should be standard grade.
- 7) The card cannot be used for any other car-related services.
- 8) Drivers can use the fuel cards where the "AllStar" logo is displayed, at 95% of major UK filling stations. This includes all leading fuel brands, supermarkets and all motorway services. There is no facility to use the cards in the Channel Islands.
- 9) Where possible drivers should avoid refuelling at motorway service stations and if they have to do so, should try and minimise the amount spent.
- 10) The provision of a fuel card is non contractual and the Company reserves the right to amend or discontinue the use of fuel cards at any time and replace this with another method of claiming business mileage. Drivers will be notified of any change or amendment.
- 11) The Company reserves the right to, at any time, suspend or cancel the use of a fuel card.

FUEL CARD – BUSINESS MILEAGE FORM – FOR MANAGEMENT

MCS on its own does not satisfy HM Revenue & Customs (HMRC) reporting requirements around private and business mileage. Accurate, fully itemised and detailed journey and mileage logs for each driver's private (where applicable) and business journeys are required to support it. Drivers can be asked to provide these to HMRC in order to prove that there is no benefit in kind liability. In order to meet both HMRC and Company requirements drivers must keep comprehensive business mileage records and complete a Fuel Card Business Mileage Form or Activity Log. The Fuel Card Business Mileage Form must mirror the

information the driver has submitted to Allstar and must also include detailed information on the business journeys made and the reasons for those journeys.

Security - Lost or Stolen or Fraudulently used Cards

- 1) It is the driver's responsibility to take care of their fuel card.
Please keep it securely and never leave it in a vehicle.
- 2) If it is lost or stolen or the drivers suspects that it may be being used fraudulently then this should be reported immediately to your line manager or duty manager when out of hours.
- 3) The driver will need to quote their card number when reporting the card.
- 4) If the card is subsequently recovered the driver should not attempt to use it.
- 5) The Company reserves the right to recover from an employee any fraudulent spends on the fuel card between the time it was lost or stolen and when it was reported. Each case and the circumstances surrounding it would be looked at separately. If the Company felt that an employee had, without good reason, delayed in reporting a lost or stolen fuel card then it may seek to charge the person for some or all of the losses incurred. However, it should be stressed that there is very little risk of fraud on these cards.