



HOSPITAL CONSULTANT TRAVEL
AND SUBSISTENCE EXPENSES

Dr and Mrs A came to Croner Taxwise via their accountant. For two years, they had been battling with HMRC over Dr A's travel expenses. Dr A is a Locum hospital consultant who travels widely on short term contracts with various hospitals. Due to hospital regulations concerning proximity, he is required to reside near the hospital for the duration of each of these contracts which can vary in length between 2 weeks and 6 months. Accordingly, his travel and accommodation expenses are substantial.

Unfortunately, HMRC was seeking to apply the terms of **Samadian [2013] TC/02533** to all such cases and this case appeared to be heading toward the tribunal. At this point, the accountant asked us to get involved and, after an extensive fact-finding discussion with Dr. and Mrs. A, representations were made which distinguished the client's position from those in Samadian on the basis that Dr. A was a genuinely peripatetic locum doctor as opposed to Samadian where the appellant worked regularly at only a few hospitals.

In addition, we cited the case of **Healy [2015] TC/04425** which was the case involving the actor Tim Healy whose claim for accommodation whilst working in a stage production was denied on the basis that he had more rooms in the rental flat than he actually required and thus his claim failed on the basis of the cost not being incurred wholly and exclusively for the purposes of the trade. That was not the case with Dr. A who only rented single room accommodation to a basic standard.

After a referral for statutory review, HMRC decided not to pursue the case and closed it down. What was striking, in this case, was that the reviewing officer did not go into any detail concerning the basis for their decision – possibly because they were using Samadian to close so many other similar cases and did not want to cast any doubt on the validity of their approach.

In the meantime, Dr A continues to operate in exactly the same manner and continues to claim for all of his travel and accommodation.

If you have a case like this, are having difficulties with HMRC and would like to speak to one of the consultancy team please email consultancy@cronertaxwise.com or call the team on 0844 728 0120



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