

*This is Annex 19 referred to in the foregoing determination by the Scottish Ministers under regulation 27 of the Police Service of Scotland Regulations 2013*

**Annex 19**

**Regulation 27**

**EXPENSES**

**1) REIMBURSEMENT OF MEDICAL CHARGES**

- a) A constable of the Police Service of Scotland, if the charges are incurred by reason of an injury received without that constable's default in the execution of their duty as a constable, must be reimbursed by the Authority any charges incurred in that constable's case under sections 69, 70, 71 or 71A of the National Health (Scotland) Act 1978 (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) Where a constable of the Police Service of Scotland moves home in circumstances to which this sub-paragraph applies, the Authority:
  - i) must either reimburse the reasonably incurred cost of removal or carry out the removal;
  - ii) must, where the constable was the owner of the former home, reimburse expenses reasonably incurred—
    - (1) in connection with the disposal thereof, or
    - (2) in a case where and to the extent that the Authority so decides, in connection with the renting of that former home to tenants;
  - iii) must, where the constable is the owner of the new home, reimburse expenses reasonably incurred in connection with the acquisition thereof if –
    - (1) the constable was the owner of the former home, or
    - (2) the Authority, after consulting the chief constable, are satisfied that the constable 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 that constable's place of duty,

so, however, that where the Authority are of opinion that the constable 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, to expenses which would have been reasonably incurred had the constable paid that lesser consideration;

- iv) must reimburse the constable's payments made to meet relevant liabilities in respect of the first 26 weeks following the move and may, if they think fit, reimburse the constable such payments in respect of such further period as the Authority may determine so, however, that where the Authority are of opinion that the constable has not taken all reasonable steps to reduce or terminate the liability to make such payments as aforesaid they may restrict the reimbursement to payments which the constable would have been liable to make had the constable taken all such steps.

b) Sub-paragraph (a) applies where the constable moves home:-

- i) on joining the Police Service of Scotland in the rank of assistant chief constable or a higher rank; or
- ii) except as a consequence of joining the Police Service of Scotland, and the removal is, in the opinion of the chief constable, due to the exigencies of duty or is made at the request of the chief constable and is, in the opinion of the chief constable, in the interests of the efficiency of the Police Service of Scotland.

ba) But sub-paragraph (a) does not apply if—

- (i) A constable is in receipt of additional travel expenses under Part 5 of this Annex;
- (ii) that constable elects to move home more than 3 months from the date of the constable's transfer to a new usual place of duty or temporary place of duty.

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 the constable's former home; and
- ii) in respect of any days in respect of which the constable is liable to pay council tax in respect of the former home, the amount by which that tax and any council tax the constable is liable to pay in respect of the new home exceeds the council tax that the constable would have been liable to pay in respect of the former home if the constable had not moved from it.

d) Where the cost of removal is reimbursed or the removal is carried out by the Authority under sub-paragraph (a) the Authority must reimburse:-

- i) an item of expenditure incidental to the move and not otherwise covered in this determination if the constable can satisfy the Authority of the necessity of the expenditure.
  - ii) where the constable satisfies the Authority that, in consequence of the move, the constable has failed to benefit, in whole or in part, from expenditure reasonably incurred 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 the constable.
- e) Where a constable of the Police Service of Scotland has been requested by the chief constable, in the interests of the efficiency of the Police Service of Scotland, to move home, and:-
- i) the constable has, in consequence, in connection with the contemplated disposal of the home in which that constable ordinarily lives and acquisition of a new home, incurred any expenses; and
  - ii) the constable would, if the constable had moved home, have been reimbursed those expenses by the Authority in pursuance of sub-paragraph (a)(i) or (iii); but
  - iii) in consequence of a subsequent decision of the chief constable, the constable does not in fact move home,

the constable is entitled, notwithstanding that the constable has not moved home, to be reimbursed those expenses by the Authority.

- f) To qualify for reimbursement, an item of removal expenditure must be necessary, reasonable and backed by a receipt.
- g) In this determination:-

any reference to an owner, being an owner of property mentioned in this determination, is a reference to an occupier thereof whose interest therein is either (i) that of proprietor, or (ii) a leasehold interest which is neither an interest under a lease (which term includes sublease) from year to year or for a lesser period, or any other lease the unexpired period of which does not exceed a year, nor a furnished tenancy.

Provided that, in the case of property subject to a standard security as provided for by the Conveyancing and Feudal Reform (Scotland) Act 1970 or a heritable security constituted by ex facie absolute disposition or assignation, the person who, if the debt were discharged, would be entitled to be vested in that property is to be treated for the purposes of this determination as the proprietor or, as the case may be, as the tenant;

any reference to expenses incurred in connection with the disposal or acquisition of any property is to be construed as including, in particular, estate agent's, auctioneer's and

solicitor's fees, stamp duty and expenses in connection with the discharge, redemption, transfer or taking out of a heritable security or mortgage; and

any reference to expenses incurred in connection with the acquisition of any property is to be construed as also including expenses in connection with the contemplated acquisition of a property other than that acquired.

### **3) FOOD AND ACCOMMODATION EXPENSES**

- a) When a constable of the Police Service of Scotland is necessarily prevented in the course of a tour of duty from obtaining a meal in the usual way, that constable is entitled to be reimbursed the difference between the meal the constable then obtains and the meal the constable 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 constable of the Police Service of Scotland is retained on duty beyond the constable's normal daily period of duty, the constable is entitled to be reimbursed the cost of any meal the constable then necessarily obtains provided that expenditure is reasonable and backed by a receipt.
- c) A constable of a the Police Service of Scotland is entitled to be reimbursed accommodation expenses necessarily incurred in connection with duty away from the constable's usual place of duty, or because the constable has been retained on duty beyond the constable's 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 constable is stationed. The chief constable is to determine the date at which a constable on duty away from the constable's usual establishment becomes for the time being stationed at the place where the constable is temporarily on duty.
- e) A constable of the Police Service of Scotland is entitled, if the constable requests, to be given an advance to cover, as far as practicable, probable expenses of duty away from the constable's usual place of duty.
- f) In the case of a part-time constable and in the case of a constable working in accordance with variable shift or flexible working 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) RELEVANT TRAVELLING EXPENSES**

- a) This paragraph applies where a constable of the Police Service of Scotland is-

- i) required to perform that constable's 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 home between tours, or, as the case may be, in consequence of the constable's recall (in this paragraph referred to as "relevant travelling").

- b) Relevant travelling expenses are to be treated as expenses incurred in the execution of duty and, unless they are expenses in respect of which an allowance is payable under the determinations made under Part 6 of the Police Service of Scotland Regulations 2013, the constable concerned is entitled to be reimbursed those expenses to the extent that they do not exceed such reasonable limit as the Authority may fix.

## **5) ADDITIONAL TRAVEL EXPENSES**

- a) This Part applies where—
  - i) a constable is transferred to a new usual place of duty or temporary place of duty;
  - ii) that transfer is, in the opinion of the chief constable, due to the exigencies of duty or in the interests of the efficiency of the Police Service of Scotland;
  - iii) the constable is not required to move home in connection with that transfer; and
  - iv) the cost to the constable of travelling to the new usual place of duty is higher than the cost of travelling to the constable's immediately preceding usual place of duty (the difference being known as "additional travel expenses").
- b) But this Part does not apply if the constable requests a transfer to a new usual place of duty for welfare or personal reasons.
- c) Where this Part applies, the Authority must, subject to paragraphs (a) to (b), reimburse the constable's additional travelling expenses.
- d) But the Authority must only reimburse a constable's additional travelling expenses under paragraph b) if those expenses are, in the opinion of the chief constable, reasonably incurred.
- e) Additional travel expenses may be paid for a period not exceeding three years.
- f) Where the additional travel expenses are in respect of mileage, each constable must be reimbursed at the rate of 36.9 pence per mile.
- g) Where a constable—
  - i) has transferred in accordance with a request mentioned in paragraph b) ("the initial transfer"); and
  - ii) is subject to a transfer to which this Part applies within a period of three years from the initial transfer

the initial transfer is to be treated as if it were a transfer to which this Part applies (and additional travelling expenses are to be paid accordingly).

h) In this Part

“usual place of duty” means—

i) where the constable’s ordinary duties are routinely performed in more than one location, the police station or other premises to which the constable has been nominally stationed; and

ii) in any other case, the police station or other premises at which the constable performs the majority of the constable’s duties.

“temporary place of duty” means any police station or other premises at which the chief constable has determined that the constable is temporarily on duty for at least one day of duty. A temporary place of duty becomes a usual place of duty if the constable is on duty there for a period of 3 years or more.”