

## Road Haulier Drivers (Employees) - Subsistence Rates

### Part 05-02-10

This manual should be read in conjunction with [section 114](#) of the Taxes Consolidation Act 1997

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A more recent version of this manual is available.

## 1. Introduction

Over many years there has been an agreement between Revenue and the Road Haulier Industry regarding road haulier drivers' expenses. This manual sets out the conditions under which the reimbursement of subsistence expenses may be made free of tax by road haulier firms (employers) to road haulier drivers (employees). The text of the Agreement is set out at [Appendix A](#).

## 2. General Principles

Employers of haulier drivers have the option of operating subsistence rates on the basis of either:

- the agreed rates outlined in [paragraph 5](#) below along with the conditions set out in [paragraph 3](#),
- the [Civil Service rates](#) with attaching conditions set out in Tax and Duty Manual [Part 05-01-06](#), or
- an employer can reimburse employees for actual receipted expenditure incurred.

Where the amounts reimbursed by an employer are in excess of the amounts referred to above, the excess will be regarded as emoluments and chargeable to Income Tax, Pay Related Social Insurance (PRSI) and Universal Social Charge (USC) in the normal way.

Where an employee's allowable expenses are reimbursed free of tax by an employer, the question of an income tax claim by the employee for those expenses does not, of course, arise.

Employers are not required to be members of trade representative bodies to operate the road haulier driver subsistence rates.

### 3. Conditions for Claiming Subsistence

All the conditions set out below must be complied with in order to avail of the agreed [rates](#).

- (i) Appropriate books and records must be maintained by the employer so that Revenue can, on inspection, identify a driver receiving expenses with the job he or she has completed. The period of retention of records is six years after the end of the tax year to which the records refer. The records should indicate:
  - (a) Details of journey,
  - (b) Departure time,
  - (c) Destination,
  - (d) Invoice relating to the journey or delivery docket,
  - (e) Expense sheet signed by driver and duly authorised.
- (ii) Goods and passenger vehicles first registered after 1 May 2006 must be fitted with a digital tachograph. If they are registered before that date, they can be fitted with either an analogue or digital tachograph. All tachograph recordings must be maintained and made available in the event of a Revenue compliance intervention. The tachograph records must be retained for six years as they represent part of the books and records of the road haulier business.
- (iii) The subsistence payment must only be applied to expenses wholly, exclusively and necessarily incurred in the performance of the drivers' duties. At no stage can they be regarded as an addition or as a substitute for wages.
- (iv) Time spent on board long-distance ferries from Ireland direct to Europe (excluding UK) will not count for the overnight. No subsistence should be paid for the 2 days of the trip where a return is applicable. However, where a driver has commenced work or started their return trip ten hours or more prior to boarding the ferry and is more than 8km from their base then the 10 hour rate applies.
- (v) The overnight allowance rate is inclusive of the 10 hour subsistence rate.

### 4. Compliance and Enhanced Reporting Requirements

Notwithstanding anything contained in this manual in relation to the reimbursement of subsistence expenses, Revenue reserves the right to take any steps deemed appropriate if it is considered that these arrangements are being exploited for tax avoidance purposes or are otherwise misused or abused.

Section 897C of the Taxes Consolidation Act 1997 introduced by Finance Act 2022, provides for the mandatory reporting to Revenue by employers in respect of three specific measures, collectively referred to as "reportable benefits". One of the three

measures required to be reported under the enhanced reporting requirements (ERR) is the payment of travel and subsistence expenses made without the deduction of tax. The payment of subsistence allowances free of tax by road haulier firms (employers) to road haulier drivers (employees) falls within the scope of the ERR. S.I. No. 635/2023 - Finance Act 2022 (Section 9) (Commencement) Order 2023 provides that the ERR came into operation from 1 January 2024, with employers required to report from this date.

For further details see [TDM 38-03-33](#).

## 5. Rates of Subsistence

The following rates apply with effect from 14 December 2023

<b>With effect from 14 December 2023</b>	<b>Subsistence payable to employees with gross weekly wage of up to €378</b>	<b>Subsistence payable to employees with gross weekly wage of between €378-442</b>	<b>Subsistence payable to employees with gross weekly wage of €442 &amp; upwards</b>
Travel more than 8km & absence of between 5 and 10 hours	€16.43	€16.43	€17.92
Travel more than 8km & absence of greater than 10 hours	€31.75	€31.75	€42.99
Travel more than 100km in the State – 24 hours absence	€62.79	€76.79	€88.99
Overnight in Britain and N Ireland – 24 hours absence	€98.86	€122.43	€136.54
Europe & Elsewhere – 24 hours absence	€117.71	€134.19	€164.82

## 6. Previous Subsistence Rates for Haulier Drivers

<b>With effect from 1 September 2022 – 13 December 2023</b>	<b>Subsistence payable to employees with gross weekly wage of up to €378</b>	<b>Subsistence payable to employees with gross weekly wage of between €378-442</b>	<b>Subsistence payable to employees with gross weekly wage of €442 &amp; upwards</b>
Travel more than 8km & absence of between 5 and 10 hours	€14.94	€14.94	€16.29
Travel more than 8km & absence of greater than 10 hours	€28.86	€28.86	€39.08
Travel more than 100km in the State – 24 hours absence	€53.77	€65.76	€76.21
Overnight in Britain and N Ireland – 24 hours absence	€84.67	€104.85	€116.93
Europe & Elsewhere – 24 hours absence	€100.81	€114.92	€141.15

Applicable from 1 December 2021 to 31 August 2022:

<b>With effect from 1 December 2021 - 31 August 2022</b>	<b>Subsistence payable to employees with gross weekly wage of up to €378</b>	<b>Subsistence payable to employees with gross weekly wage of between €378-442</b>	<b>Subsistence payable to employees with gross weekly wage of €442 &amp; upwards</b>
Travel more than 8km & absence of between 5 and 10 hours	€14.94	€14.94	€16.29
Travel more than 8km & absence of greater than 10 hours	€28.86	€28.86	€39.08
Travel more than 100km in the State – 24 hours absence	€47.34	€57.89	€67.09
Overnight in Britain and N Ireland – 24 hours absence	€74.53	€92.30	€102.93
Europe & Elsewhere – 24 hours absence	€88.74	€101.16	€124.25

Applicable from 1 July 2019 to 30 November 2021:

<b>With effect from 1 July 2019 to 30 November 2021</b>	<b>Subsistence payable to employees with gross weekly wage of up to €378</b>	<b>Subsistence payable to employees with gross weekly wage of between €378-442</b>	<b>Subsistence payable to employees with gross weekly wage of €442 &amp; upwards</b>
Travel more than 8km & absence of between 5 and 10 hours	€14.14	€14.14	€15.41
Travel more than 8km & absence of greater than 10 hours	€27.31	€27.31	€36.97
Travel more than 100km in the State – 24 hours absence	€44.79	€54.77	€63.48
Overnight in Britain and N Ireland – 24 hours absence	€70.52	€87.33	€97.38
Europe & Elsewhere – 24 hours absence	€83.96	€95.71	€117.55

Applicable from 1 October 2018 to 30 June 2019:

<b>With effect from 1 October 2018 to 30 June 2019</b>	<b>Subsistence payable to employees with gross weekly wage of up to €378</b>	<b>Subsistence payable to employees with gross weekly wage of between €378 - €442</b>	<b>Subsistence payable to employees with gross weekly wage of €442 &amp; upwards</b>
Travel more than 8km & absence of between 5 and 10 Hours	€12.85	€12.85	€14.01
Travel more than 8km & absence of greater than 10 hours	€25.37	€25.37	€33.61
Travel more than 100km in the State – 24 hours absence	€40.72	€49.79	€57.71
Overnight in Britain and N Ireland – 24 hours absence	€64.11	€79.39	€88.53
Europe & Elsewhere – 24 hours absence	€76.33	€87.01	€106.86

Applicable from 1 May 2009 to 30 September 2018:

<b>With effect from 1 May 2009 to 30 September 2018</b>	<b>Subsistence payable to employees with gross weekly wage of up to €360</b>	<b>Subsistence payable to employees with gross weekly wage of between €360 - €425</b>	<b>Subsistence payable to employees with gross weekly wage of €425 &amp; upwards</b>
Travel more than 5 miles & absence of between 5 and 10 hours	€12.57	€12.57	€13.71
Travel more than 5 miles & absence of greater than 10 hours	€25.37	€25.37	€33.61
Travel more than 50 miles in the State – 24 hours absence	€33.19	€40.58	€47.03
Overnight in Britain and Northern Ireland – 24 hours absence	€51.63	€63.93	€71.29
Europe & Elsewhere – 24 hours absence	€61.47	€70.07	€86.05



## Appendix A – Original Agreement between Revenue and the Irish Road Haulage Association (September 1996)

### Conditions and Guidelines

All the conditions set out herein must be complied with, otherwise this agreement cannot be availed of.

#### Conditions

(i) Appropriate books and records must be maintained by the employer so that an Inspector of Taxes can, on inspection, identify a driver receiving expenses with the job he/she has done, i.e., the records should indicate:

- (a) Details of journey,
- (b) Departure time,
- (c) Destination,
- (d) Invoice re: journey or delivery docket,
- (e) Expense sheet signed by driver and duly authorised.

These records must be maintained for six (6) years. An example of an expense sheet is attached for use or guidance.

(ii) All tachographs must be fully completed and made available to Revenue auditors. The tachographs must be maintained for the two years prior to the current year.

(iii) The following rates will apply

<b><u>SUBSISTENCE</u></b>	<b>Gross Salary per week up to IR£200</b>	<b>Gross Salary per week up to £201 to £230</b>	<b>Gross Salary per week £231 &amp; up</b>
Travel 5 Miles, Absence 5 - 10 hours	IR£7.12	IR£7.12	IR£7.12
Travel 5 Miles, Absence 10 hours Plus	IR£14.41	IR£14.41	IR£14.41
Travel 50 Miles, Absence 24 hours (R.O.I & N.I.)	Up to IR£22.00	£27.00	£30.00
Overnight in U.K. 24 hours Absence	Up to IR£26.00	£32.00	£35.00
Europe & Elsewhere – 24 hours absence	Up to IR£30.00	£35.00	£42.00

(iv) The subsistence payments cover expenses wholly, exclusively and necessarily incurred in the performance of drivers' duties. At no stage can they be regarded as an addition or as a substitute for wages.

#### Notes

- a) Drivers would be able to claim the above rates while sleeping in cabs.
- b) Time spent on board the long-distance ferries from Ireland direct to Europe excluding UK will not count for the overnight and no subsistence should be paid for the 2 days of the trip where a return is applicable. However, where a driver has commenced work or started his return trip ten hours or more prior to boarding the ferry and is more than five miles from base then the IR£14.41 rate applies
- c) The industry norm would suggest that a gross salary of IR£170.00 per week is representative of a basic wage for drivers. However, due consideration should be given to the type of haulage undertaken, age and experience of drivers and the size of the organisation, when a lower figure could apply.

- d) The allowances of IR£22.00 to IR£42.00 are inclusive of the 10-hour subsistence rate of IR£14.41.
- e) The terms and operation of this agreement will be reviewed in two years' time.
- f) Notwithstanding anything contained in this document in relation to the reimbursement of subsistence expenses, the Revenue reserve the right to take any steps they deem appropriate if they consider that these arrangements are being exploited for tax avoidance purposes or are otherwise misused or abused.

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Specimen Expense Sheet

EXPENSE SHEET

COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

SUBSISTENCE ALLOWANCE

Name of Driver: \_\_\_\_\_

Date & Time of Departure: \_\_\_\_\_

Date & Time of Return: \_\_\_\_\_

Journey From:	To:	And Return
		IR£

Expenses @ 40 x	=	_____
@ 35 x	=	_____
@ 30 x	=	_____
@ 15 x	=	_____
@ 7 x	=	_____

Pay By Cheque No.	_____
Cash	_____
Balance	_____

DRIVER'S SIGNATURE: \_\_\_\_\_ DATE \_\_\_\_\_

EMPLOYER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_