

NBTN Members Meeting 13<sup>th</sup> June

TRAVEL PLANNING  
NEW PERSPECTIVES AND A VISION  
FOR THE FUTURE

**THE ROLE OF  
TAXATION**

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# Overview

1. Meeting of Tax Group (23 Government/LG, company, academic and consultant representatives)
2. Meeting with HMRC/ Treasury
3. New NBTN guide (personal taxation)
4. Survey and information from members
5. Corporate taxation and impacts
6. Future actions

# 1. Meeting of Taxation Group

- Objectives
- Existing concessions (Parking, bus fares, cycles, canteen meals)
- Obstacles companies have in taking up concessions
- Ideas for improvements/ additional concessions (or tax increases)
- Actions to be taken by tax group and NBTN generally

# Objectives of the Group

- Overall to incentivise sustainable travel by encouraging the most appropriate financial incentives to companies and individuals
- To provide policy advice and evidence to support changes in taxation policy that encourage the use of employer travel plans and more sustainable travel practices
- To work with other bodies in order to achieve the most appropriate changes
- To investigate the current state of play regarding taxation and sustainable travel
- To gather evidence on the current usage of present tax incentives
- To increase the level of knowledge surrounding the use of taxation to encourage sustainable travel

# Ideas for improvements/ additional concessions (or tax increases)

## A) Personal Tax regime

- Tax free parking cash out
- Points systems to allow exchange of one tax free item for another
- Changes in mileage rates for business use (cars, cycles, car share etc)

## B) Corporate tax changes to incentivise business

- Explicit business rate for parking space
- Business rate refund
- Tax on parking space

## C) Others (stamp duty and moving, company cars)

## 2. Meeting HMRC and Treasury 28<sup>th</sup> April

- Joint working not campaigning
- Review of past meetings ( use of existing concessions, deadweight, transfer of points)
- Incentives to individuals – tax guide
- Points schemes
- Corporate tax incentives
- US experience
- No Pre-transactional Rulings
- Analysis and further meetings (late July)

# 3. New NBTN (personal) taxation guide 1

- General support (interest free loans, employer negotiated discount)
- Bus services ('works' buses, employer subsidised public bus under contract)
- Other public transport (only negotiated discounts)
- Bicycle loans and safety equipment (+ breakfasts, -maintenance)
- Bicycle ( motorcycle and car) parking
- Car share back up

# 3. New NBTN (personal) taxation guide 2

- Temporary and trivial benefits
- Package and voucher/points
- Business travel (40p car, 24p motorcycle, 20p cycle, 5p passenger)
- Salary sacrifice (any tax exempt measure – pensions and child care to car parking)
- Tax information and advice

## 4. Survey and information from members

- Survey just sent out to companies on NBTN register
- Multi site questions, covers public transport, bicycles, car use, parking, other incentives, ideas.
- We need examples of best practice and information on anything unusual

## 5. Corporate taxation and impacts

- Identify and possibly enhance business rate for parking spaces
- Directly incentivise companies and developers
- Enhanced capital allowances (eg low CO2 vehicles but not TP expenditure)
- Industrial building allowances parallel (most TPs are not at industrial premises)
- Travel Plan Tax credits
- Business rate rebate

## 6. Future actions

- Process survey results
- Put present and future information on NBTN website (existing guide, support papers, survey results, good practice examples)
- Understand points system possibilities after HMRC advice
- Investigate practicalities and possibilities of business rate rebates with accreditation of travel plans
- Exchange information and work with other bodies – CBT, CBI, IPPR
- ANY OTHERS ?