This is Annex 18 referred to in the foregoing determination by the Scottish Ministers under regulation 26 of the Police Service of Scotland Regulations 2013

Annex 18 Regulation 26

ALLOWANCES

1) MOTOR VEHICLE ALLOWANCES

- a) Where the chief constable is of the opinion that the duties normally performed by a constable of the Police Service of Scotland are of such a nature that it is
 - i) essential, or
 - ii) desirable,

that the constable in question should, at all material times, have a motor vehicle at the constable's disposal, the chief constable may authorise that constable to use (subject to the chief constable's directions) a motor vehicle owned by the constable for the purposes of duties performed by the constable and, subject to the following provisions of this determination, in respect of such use the constable is to be paid a motor vehicle allowance. Use of a motor vehicle during travelling time which is treated as duty in accordance with a determination under regulation 14(1)(e) is to be treated as use for the purposes of duties performed by the constable.

- b) A motor vehicle allowance is not payable in respect of the authorised use of a motor vehicle unless there was in force in relation thereto a policy of insurance in terms approved by the Authority, in relation to the use in question.
- c) A motor vehicle allowance is not payable in respect of the authorised use of a motor car of a cylinder capacity exceeding 500 cc unless the constable concerned is willing to carry passengers for the purposes of the duties performed by the constable or, in the case of passengers being constables of the Police Service of Scotland, by those constables.
- d) A motor vehicle allowance in respect of the authorised use of a motor car of a cylinder capacity exceeding 500 cc is, subject as aforesaid, payable
 - i) where the chief constable is of the opinion mentioned in sub-paragraph (a)(i), at the essential user's rate:
 - ii) where the chief constable is of the opinion mentioned in sub-paragraph (a)(ii), at the casual user's rate,

as provided in sub-paragraphs (e) and (f).

Provided that where the constable concerned holds a rank above that of chief superintendent the constable may instead be paid a flat-rate motor vehicle allowance at such annual rate as is determined by the Authority on such basis as is approved by the Scottish Ministers.

- e)
- i) Subject to the following provisions of this determination, the amount of a motor vehicle allowance payable at the essential user's rate in any year is to comprise a fixed element and a mileage element calculated as provided in paragraphs (ii) and (iii).
- ii) The fixed element is to be calculated by reference to the number of completed months comprised in the period of authorised use for the year in question at the annual rate specified in sub-paragraph (g) by reference to the cylinder capacity of the motor car in question.
- iii) The mileage element is to be calculated in relation to authorised use at the rate specified in sub-paragraph (g) by reference to the cylinder capacity of the motor car in question, and for that purpose sub-paragraph (g) so specifies:
 - (1) a basic rate, in relation to authorised use not exceeding the mileage specified in sub-paragraph (g) ("the basic mileage"), and
 - (2) a reduced rate in relation to authorised use in excess of the basic mileage.
- f) A motor vehicle allowance in respect of the authorised use of-
 - (i) a motor car of a cylinder capacity not exceeding 500 cc, or
 - (ii) a motor bicycle,

shall, subject as aforesaid, be payable on such conditions and at such rate as is approved by the Scottish Ministers.

g) The rates referred to in paragraph (e) are:

Essential users	451-999сс	1000-1199сс	1200-1450cc
Lump sum per annum	£846	£963	£1,239
Per mile - first 8,500 miles	36.9p	40.9p	50.5p
Per mile - after 8,500 miles	13.7p	14.4p	16.4p
Petrol element per mile	9.406p	10.366р	11.288p
Amount of VAT per mile in petrol element	1.400p	1.543p	1.681p

Casual Users	451-999сс	1000-1199сс	1200-1450cc
Per mile - first 8,500 miles	46.9p	52.2p	65.0p
Per mile - after 8,500 miles	13.7p	14.4p	16.4p
Petrol element per mile	9.406p	10.366р	11.288p
Amount of VAT per mile in petrol element	1.400p	1.543p	1.681p

- h) Where in any year a motor vehicle allowance is payable at the essential user's rate it will be payable in such instalments, in advance or in arrears, as the Authority may determine; but when the amount of the allowance for that year is finally calculated, any over-payment will be recoverable.
- i) Where in any year a motor vehicle allowance is payable at the essential user's rate to a constable of the Police Service of Scotland and the constable is on sick leave, adoption leave, paternity leave or maternity leave, or the motor car in question is out of order, for a continuous period of four or more weeks in that year the allowance is to be reduced by such amount as the Authority, with the approval of the Scottish Ministers, determines as being appropriate in all the circumstances.
- j) Where in any year a motor vehicle allowance is payable at the essential user's rate but the period of authorised use is a fraction only of that year, sub-paragraph (e)(iii) has effect as if for the reference to the basic mileage there were substituted a reference to the corresponding fraction of that mileage; and for the purposes of this paragraph the monthly rate of the fixed element of such an allowance so payable is to be taken to be a twelfth of the annual rate.
- k) The amount of a motor vehicle allowance payable at the casual user's rate in any year is to be an amount calculated in relation to the mileage of authorised use in that year at the rate specified in sub-paragraph (g) by reference to that mileage and the cylinder capacity of the motor car in question, except that where the amount of the allowance would be less if it were calculated at the essential user's rate, it is to be of an amount calculated in accordance with sub-paragraph (e).
- 1) The amount of a motor vehicle allowance payable to a constable of the Police Service of Scotland must not exceed that which would be payable if the vehicle in question were of such a cylinder capacity, not being less than 1,000 cc, as the chief constable, with the approval of the Authority, has determined appropriate for use for the purposes of the duties normally performed by the constable concerned.
- m) In its application to the chief constable this determination has effect as if any reference therein to that officer were a reference to the Authority.
- n) For the purposes of this determination-

"authorised use" means the use, authorised under sub-paragraph (a), of a motor vehicle owned by the constable of the Police Service of Scotland concerned for the

purposes of the constable's duties as a constable and "period of authorised use" means the period during which such use is authorised;

"Cylinder capacity" means the cylinder capacity of an engine calculated in accordance with regulations made under paragraph 1(2B) of Schedule 1 to the Vehicle Excise and Registration Act 1994, including any regulations having effect as if made under that paragraph by virtue of section 20(3) of the Finance Act 2002;

"motor bicycle" means a mechanically propelled bicycle (including a motor scooter, a bicycle with an attachment for propelling it by mechanical power and a mechanically propelled bicycle used for drawing a sidecar);

"motor car" means a mechanically propelled vehicle other than a motor bicycle and, accordingly, includes a mechanically propelled tricycle;

"year" means a period of twelve months beginning on such date as may be determined by the Authority;

and a reference to a motor vehicle owned by a constable of the Police Service of Scotland is a reference to such a vehicle kept and used by the constable.

2) DOG HANDLER'S ALLOWANCE

- a) Where a dog owned by the Scottish Police Authority is kept and cared for by a constable of the Police Service of Scotland at that constable's home, the constable must be paid a dog handler's allowance in respect of the care accorded to the dog on the constable's rest days and on public holidays.
- b) For this purpose the constable is to be treated as keeping and caring for a dog at his home if the constable would be doing so but for being on annual leave.
- c) The annual rate of this allowance is £2,241.
- d) Where the member keeps and cares for at his home more than one dog owned by the police authority, there is to be added to the allowance an amount equal to 25 per cent of the sum specified in sub-paragraph (c) for each such dog.

3) **BONUS PAYMENTS**

The chief constable may award a payment of between £50 and £500 to a constable of the Police Service of Scotland where the chief constable is satisfied that the constable concerned has performed a piece of work of an outstandingly demanding, unpleasant or important nature.

4) ON-CALL ALLOWANCE

a) For each period that a constable in a federated rank is required to be on-call, an allowance of £23.93 must be paid.

- b) On-call is defined as any predetermined operational requirement for a constable to be available, outside of their normal working hours, in a role designated by the chief constable as having an on-call requirement, to attend or undertake duty where they must remain continuously and immediately available and fit for work when they are scheduled as off duty.
- c) Before designating a role as having an on-call requirement, the chief constable must consult and agree that designation with the Joint Central Committee.
- d) A period of on-call is to be the period between the end of one tour of duty and the commencement of the next or 24 hours, whichever is less.
- e) As far as the exigencies of duty permit, a period of on-call may include rostered rest days, however, it shall not include consecutive periods of rostered rest days.

5) PLAIN CLOTHES ALLOWANCE

- a) Where a constable in a federated rank undertakes the majority of their duty time in plain clothes, over a period of three months or more, they must be granted a plain clothes allowance of £13.52 per month.
- b) The duty time in plain clothes is to be measured over a 3 month period and will be paid to the officer for each qualifying month.

6) TEMPORARY DUTIES ALLOWANCE

- a) This Part applies only to duty performed between 18 June 2014 and 7 August 2014 ("the Commonwealth Games Period").
- b) In this part, "temporary place of duty" means a police station or other premises (other than the constable's normal place of duty)—
 - at which the chief constable has determined that the constable is temporarily on duty for at least one day of duty during the Commonwealth Games Period;
 - ii) To which the constable has not been temporarily transferred.
- c) Where a constable of the Police Service of Scotland is required to perform duty during the Commonwealth Games Period at a temporary place of duty, that constable is entitled to a temporary duties allowance in accordance with the following table:

Length of return journey between normal	Allowance
place of duty and temporary place of duty	
Between 5 miles and 19 miles	£5.50 per day
Between 20 miles and 39 miles	£12.75 per day
Between 40 miles and 74 miles	£24.00 per day
Between 75 miles and 100 miles	£31.50 per day