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**Date** 23 May 2018  
**Our ref** HEM/WRA/CIJC  
**Your ref**  
**NI Number**

Dear Gerry,

### **Construction Industry Joint Council Working Rule Agreement – Daily Fare and Lodging Allowances**

Thank you for your e-mail dated 16 May 2018 concerning the uprating of the non-taxed lodging and fare allowances effective from 25 June 2018.

I have agreed the increases of the two elements of the non- taxed subsistence allowance:

1. Non taxed fare allowance increased in line with the table of rates attached to your e-mail, although according to the ONS website the March 2018 CPI was 2.3%.
2. Non taxed subsistence (lodging) allowance increased to £40.00 per night

I accept that the lodging allowance increase from £37.12 (currently) to £40.00 is above the CPI for March 2018. However, I appreciate that the revised amount should bring the CIJC into line with operatives in similar industries for later in the 2018- 2019 year, when their proposed increases are submitted for HMRC agreement.

I will update our guidance with these agreed changes prior to 25 June 2018.

Yours sincerely

Helen Markham

#### **Technical Adviser**

To find out what you can expect from us and what we expect from you, go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at "Your Charter".

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