

What are the Benchmark Scale Rates for Business Travel?

[Expenses](#)[Glossary](#)

Last updated 23 July 2025

Claiming Meals and Subsistence While Working Away

If you're travelling for work to a temporary workplace* and need to grab food on the go or stay overnight, you may be able to reclaim the cost through your company either by using flat-rate allowances (benchmark scale rates) or by claiming actual costs with receipts.

*See our [travel and subsistence guide](#) for more on what qualifies as a temporary workplace.

Option 1: Actual Meal Costs (with Receipts)

The most common method is to claim the **actual cost** of hotels, meals, and drinks while travelling for business, provided the expenses are reasonable and backed up with itemised receipts. Rules can apply here, such as not expensing alcohol, so see our full guide [here](#) for more information.

Option 2: Flat-Rate (Benchmark Scale Rate) Allowances

Alternatively, HMRC allows limited companies to reimburse directors or employees using fixed daily rates — with no need for receipts. These are known as benchmark scale rates.

You can only claim these:

- When travelling to a **temporary workplace**; and
- If you're **genuinely working while away**.

2025/26 HMRC benchmark rates:

Time away from home/work	Allowance	Covers
Over 5 hours	£5	Light meal/snack
Over 10 hours	£10	Lunch & snack
Working past 8pm	£10	Evening meal
Overnight or 15+ hours	£25	Full day meals

So, an example of this would be: you travel from 9am to 9:30pm for a client meeting. You can claim £20, as broken down below:

- £10 (10+ hours)
- +£10 (working past 8pm)

If you ended up staying overnight, you could claim £25. No receipts would be needed, but you must keep evidence of the journey (e.g. calendar entry, timesheet, train ticket) in case HMRC ever asks.

FAQs:

Can you claim an element of the benchmark scale rates and an element of actual costs?

No - you cannot mix and match, you have to choose one or the other for each trip, so flat-rate or actual costs, but not both. For example, you couldn't claim a £5 flat rate but also a £15 dinner receipt.

What about staying overnight?

If you stay away overnight for business, you can either:

- Claim **actual hotel and meal costs with receipts**
- Or claim **£25 flat rate per 24 hours** for meals and incidental costs (e.g. snacks, bottled water etc.)

Again, you can't do both.

What about travelling overseas?

Similar rules apply, but each country (and sometimes city) has their own subsistence rates. These are commonly referred to as per diem rates and can be found [here](#).

How would I enter the flat rate claim in Mighty?

These can be entered as 'Expense Claims'. For the supplier, you can simply enter 'Benchmark Scale Rate Claim' or 'Subsistence Claim'. In the description, you may want to enter some information that will help you in the future know what the claim related to, just in case HMRC ask (e.g. 'Claim for travel to Manchester to meet client XYZ').

Still unsure?

If you're not sure which method to use for a specific journey, or want help recording your claim in your company accounts, feel free to get in touch, we're here to help.

Read this guide online (always the latest version): <https://app.mightyaccounting.com/Knowledge/article/benchmark-scale-rates>