

- (e) Where the person concerned travels by car, travel expenses are reimbursed on the basis of the first class rail fare, excluding any supplements. The person is requested to provide supporting documents as to the actual price of a first class rail ticket for the journey in question at the occasion the person is participating in.
- (f) Where the distance by rail exceeds 400 km, or where the route includes a sea crossing, the cost of travel by air will be reimbursed on the basis of the fare in economy class or, if that is not available, business class.
- (g) Taxi fares are not reimbursed.

In addition, the contracting authority reimburses travel outside Union territory if it has given its prior written approval for the expenses.

II.24.4 The contracting authority reimburses subsistence expenses on the basis of a daily subsistence allowance as follows:

- (a) For journeys of less than 200 km for a return trip, no subsistence allowance is payable.
- (b) The reimbursement of accommodation is based on the actual costs of accommodation on production of an original invoice up to the ceiling as indicated in Annex XVI per necessary overnight stay related to the tasks executed. Accommodation must be arranged and paid directly by the contractor.
- (c) A flat rate daily allowance as specified in Annex XVI shall be reimbursed for days during which the tasks are executed. This amount covers all expenses at the place where the tasks related to the contract are executed, including the costs of meals and local transport (including taxi).
- (d) A daily allowance for up to two days may be paid for extra overnight stays necessary to qualify for a reduced transport fare through e.g. a stay over from Saturday to Sunday, provided the reduction amounts at least to the extra allowance paid.

II.24.5 The contracting authority reimburses the cost of shipment of equipment or unaccompanied luggage only if it has given its prior written approval for the expense.