

Note to employer

You do not have to use this form but you may find it a useful way to calculate the taxable amount to be reported on form P11D where you paid mileage allowances to a director, or an employee, using his or her own vehicle for business travel during the year 2009-10 (that is 6 April 2009 to 5 April 2010).

Read the P11D (Guide) and the section on taxation of mileage expense payments within booklet CWG2.

If you use this form to calculate a taxable amount in relation to mileage payments you must also fill in a form P11D.

You are advised to keep a copy of each completed working sheet as it could help you to deal with enquiries. You do not have to give a copy of the completed working sheet to the director or employee, or to your HM Revenue & Customs office.

The term employee is used to cover both directors and employees throughout the rest of this form.

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Surname
Forename(s)

Works number or department

National Insurance number

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The calculation on this working sheet applies **only** to amounts actually paid to the employee in respect of the expenses of business travel. Amounts paid to the employee for more general purposes should normally have tax deducted at source. Items that are not payments to the employee should be reported in the relevant box of form P11D (or form P9D where appropriate).

1 Mileage allowance payments made to employee

Mileage allowance payments made to employee in 2009-10
Include total amounts paid to employee

A	£ <input style="width: 80%;" type="text"/>
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Minus

Any amounts from which tax has been deducted

B	£ <input style="width: 80%;" type="text"/>
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Net mileage allowance paid

(A minus B) =

C	£ <input style="width: 80%;" type="text"/>
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2 Vehicle used

	Car or van	Motorcycle	Cycle
Kind of vehicle <i>(tick one box only)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

You need to use separate working sheets if the employee used more than one kind of vehicle above. If the employee used more than one vehicle of the same kind, the calculation is the same as if the employee had only used one vehicle and you only need to complete one working sheet.

Total business miles travelled by the employee in 2009-10
Include all miles travelled in the kind of vehicle above that counted as business miles for tax purposes, even if these were not miles that you reimburse under your mileage payments scheme

D	<input style="width: 80%;" type="text"/>
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3 Table of mileage rates

Vehicle used	1 First 10,000 business miles in 2009-10	2 Each mile over 10,000 miles in 2009-10
Cars & Vans	40p	25p
Motorcycles	24p	24p
Cycles	20p	20p

Please turn over

4 Approved Mileage Allowance Payments (AMAPs)

Mileage rates for the kind of vehicle used
Use the appropriate rates as shown in the table at section 3 on page 1. Enter the rate for the first 10,000 business miles in box 1 and the rate for each business mile over 10,000 miles in box 2

1	2
<input type="text" value="p"/>	<input type="text" value="p"/>

First 10,000 business miles
If box D is more than 10,000 enter 10,000 in box E, otherwise enter the figure from box D

E <input type="text"/>	X box 1 =	F £ <input type="text"/>
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Balance of business miles
If box D is more than 10,000 enter the excess over 10,000 in box G, otherwise leave blank

G <input type="text"/>	X box 2 =	H £ <input type="text"/>
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Total Approved Mileage Allowance Payments
The maximum amount that can count as tax-free approved mileage allowance payments for the kind of vehicle identified in section 2

(F + H) =	J £ <input type="text"/>
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Compare the amounts in box C and box J

- If the total at box J is the **same** as the amount at box C, the whole amount at box C is tax-free. Enter 0 (zero) in box N in section 6.
- If the total at box J is **more than** the amount at box C, the whole amount at box C is tax-free. Enter 0 (zero) in box N in section 6. Your employee may be able to get tax relief on the difference.
- If the total at box J is **less than** the amount at box C, enter the excess (box C minus box J) in box N in section 6.

5 Passenger payments only complete this section once, however many working sheets are used

Total of any passenger payments to the employee in 2009–10
The payments must have been made **specifically** for the purpose of carrying a fellow employee on a qualifying business journey in a car or van

K £ <input type="text"/>

Number of business miles for which passenger payments made

L <input type="text"/>	X 5p =	M £ <input type="text"/>
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Compare the amounts in box K and box M and enter the following amounts in section 6 below.

- If the total at box M is the **same** as the amount in box K, the whole amount at box K is tax-free. Enter 0 (zero) in box P in section 6.
- If the total amount at box M is **more than** the amount at box K, the whole amount at box K is tax-free. Enter 0 (zero) in box P in section 6. No tax relief is available for the difference.
- If the total at box M is **less than** the amount at box K, enter the excess (box K minus box M) in box P in section 6.

6 The taxable amount

Taxable payments from section 4
plus

N £ <input type="text"/>

Taxable passenger payments from section 5

P £ <input type="text"/>

Total taxable payments

(N + P) =	Q £ <input type="text"/>
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The amount at box Q (where more than zero) is the excess over the tax-free amounts for 2009–10. Enter this amount in Section E, box 12 on form P11D. If the amount at box Q is zero you do not need to report this on form P11D.

If you paid the employee mileage allowances for more than one kind of vehicle during 2009–10 and have completed more than one working sheet, add together the amounts at box Q on each working sheet and enter the total in Section E, box 12 on form P11D. If the total of the amounts at Q is zero you do not need to report this on form P11D.