

- Mobile telephones

This Help Sheet tells you whether or not you need to put a figure in box 1.20 in the Employment Pages of your Tax Return.

HOW MOBILE PHONES ARE TAXED

The benefit you get from having a **mobile telephone**^{*} provided for you (or members of your family) by reason of your employment is taxable. There is a standard charge of £200 for each mobile telephone provided at the same time. If different mobile telephones are provided on different days the charge is calculated as if they were the same telephone (or telephones).

EXCEPTIONS

If the telephone is **unavailable**^{*} for any part of the year the charge is reduced proportionally on a daily basis.

But you will not be taxed at all on the benefit of a mobile telephone for any year in which:

- there is no **private use**^{*} of it, **or**
- you are required to and do repay the **full cost**^{*} of any private use.

Check the definitions opposite. If these conditions apply, leave box 1.20 blank. Otherwise enter an appropriate figure in box 1.20, as explained above.

* See next column for definitions

Definitions

Mobile telephone means a telephone not physically connected to a landline. It includes a car telephone whether or not the telephone has been fitted in the car and the benefit entered in box 1.16. It does not include a cordless telephone (that is a telephone used only as an extension to another telephone which is physically connected to a landline) or a telepoint telephone.

A telephone is **unavailable** on any day if:

- it is not made available until after that day, **or**
- it ceases to be available before that day, **or**
- the day is part of a period of at least 30 consecutive days throughout which the telephone is incapable of being used at all.

Private use means use to make calls or accept reverse charge calls which are not wholly, exclusively and necessarily in the performance of your duties.

Full cost means

- the cost of private calls

plus

- a proportionate share of the higher of
 - 20% of the market value of the telephone when it was first used to provide a benefit, **and**
 - the equipment rental costs

plus

- a proportionate share of any other expenses incurred (for example, line rental) in connection with its provision unless the purpose of the provision was to make it available for business use.