

Note to employer

Do not use this form if the benefit(s) are provided under an optional remuneration arrangement. See appendix 12 in booklet '480' for guidance on how to determine the relevant amount to be treated as earnings.

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 2017 to 2018 (that is 6 April 2017 to 5 April 2018).

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' unless you have taxed these expenses or benefits through your payroll.

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

Payroll mileage allowance payments and passenger payments in future tax years to avoid completing P11D's. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

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'.

1 Mileage allowance payments made to employee

Mileage allowance payments made to employee in 2017 to 2018
 Include total amounts paid to employee

A £

Minus

Any amounts from which tax has been deducted

B £

Net mileage allowance paid

(A minus B) = C £

2 Vehicle used

	Car or van	Motorcycle	Cycle
Kind of vehicle (tick one box only)	<input 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 2017 to 2018
 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

3 Table of mileage rates

Vehicle used	1	2
	First 10,000 business miles in 2017 to 2018	Each mile over 10,000 miles in 2017 to 2018
Cars and Vans	45p	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 K in section 5
- 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 K in section 5 - 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 K in section 5**

5 The taxable amount

Taxable payments from section 4
plus

K	£	<input type="text"/>
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The amount at box K (where more than zero) is the excess over the tax-free amounts for 2017 to 2018. Enter this amount in Section E, box 12 on form 'P11D'. If the amount at box K 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 2017 to 2018 and have completed more than one working sheet, add together the amounts at box K on each working sheet and enter the total in Section E, box 12 on form 'P11D'. If the total of the amounts at K is zero you do not need to report this on form 'P11D'.