

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 2013–14 (that is 6 April 2013 to 5 April 2014).

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

Vehicle used

Cars and Vans

Motorcycles

Cycles

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.

2

Each mile over 10,000 miles in

2013-14

25p

24p

20p

Please turn over

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

Employer details Employer name			Employee details Employee name		
			Surname		
Employer PAYE reference			First name(s)		
			Works number or de	epartment National Insurance number	
travel		for more general purposes	should normally have ta	yee in respect of the expenses of business x deducted at source. Items that are not P9D where appropriate).	
1	Mileage allowance payment	ts made to employee	10		
	Mileage allowance payments r Include total amounts paid to emp		-14	A £	
	Minus Any amounts from which tax h	nas been deducted	10,	B £	
	Net mileage allowance paid		(A minus B) = C f		
2	Vehicle used	NIC			
	Kind of vehicle	Car or van	Motorcycle	Cycle	
	(tick one box only)	0,0			
	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 2013–14 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				
3	Table of mileage rates				

P11D WS6 (2014) HMRC 12/13

1

First 10,000 business miles in

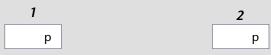
2013-14

45p

24p

20p

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



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**

$$E$$
 x box $I = F \pounds$

Balance of business miles

If box **D** is more than 10,000 enter the excess

over 10,000 in box **G**, otherwise leave blank

$$x \text{ box } 2 = H \text{ } £$$

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

$$(F + H) = \int f$$

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.

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

Total of any passenger payments to the employee in 2013–14
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 £

Number of business miles for which passenger payments made

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
Taxable passenger payments from section 5 $P \quad \pounds$ Total taxable payments $(N + P) = Q \quad \pounds$

The amount at box \mathbf{Q} (where more than zero) is the excess over the tax-free amounts for 2013–14. Enter this amount in Section \mathbf{E} , box 12 on form P11D. If the amount at box \mathbf{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 2013–14 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.