

Mileage allowance payments and passenger payments 2015 to 2016

Note to employer

Employer details

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 2015 to 2016 (that is 6 April 2015 to 5 April 2016).

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 & Customs office.

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

Employee details

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

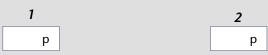
Employer name		Employee name		
		Surname		
Employer PAYE reference		First name(s)	202	
		Works number or departme	ent National Insurance number	
travel.	alculation on this Working Sheet applies only to amounts Amounts paid to the employee for more general purpose ents to the employee should be reported in the relevant b	s should normally have tax deduc	cted at source. Items that are not	
1	Mileage allowance payments made to employee			
	Mileage allowance payments made to employee in 201. Include total amounts paid to employee	5 to 2016	A £	
	Minus Any amounts from which tax has been deducted	(O)	B £	
	Net mileage allowance paid	(A minus B)	= C £	
2	Vehicle used			
	Car or van	Motorcycle	Cycle	
	Kind of vehicle (tick one box only)			
	If the employee used more than one vehicle of the same	red to use separate working sheets if the employee used more than one kind of vehicle above. Employee used more than one vehicle of the same kind, the calculation is the same as if the yee had only used one vehicle and you only need to complete one working sheet.		
Total business miles travelled by the employee in 2015 to 2016 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 re mileage payments scheme	imburse under your	D	
3	Table of mileage rates			

	1	2
Vehicle used	First 10,000 business miles in 2015 to 2016	Each mile over 10,000 miles in 2015 to 2016
Cars and Vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

Please turn over

P11D WS6 (2016) HMRC 12/15

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 2015 to 2016 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

5p = M £

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.

The taxable amount

Taxable payments from section 4

plus

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

The amount at box \mathbf{Q} (where more than zero) is the excess over the tax-free amounts for 2015 to 2016. 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 2015 to 2016 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.