

P11D Working Sheet 6 Mileage allowance payments 2017 to 2018

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'.

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' 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

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Please turn over

	loyer details oyer name		Employee de Employee name			
			Surname	0-		
Employer PAYE reference First name(s)			0.3			
			Works number of	or department National Insurance number		
travel.		e general purposes sh	ould normally hav	nployee in respect of the expenses of business e tax deducted at source. Items that are not		
1	Mileage allowance payments mad	de to employee	1,0			
	Mileage allowance payments made to Include total amounts paid to employee	employee in 2017 to	2018	A £		
	Minus Any amounts from which tax has been deducted B £					
	Net mileage allowance paid	3	(A	minus B) = C £		
2	Vehicle used	NIC				
		or van	Motorcycle	Cycle		
	Kind of vehicle (tick one box only)					
	You need to use separate working shee If the employee used more than one veemployee had only used one vehicle are	chicle of the same kin	d, the calculation i	is the same as if the		
	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					
3	Table of mileage rates					
		1		2		
	Vehicle used	First 10,000 bus 2017 to		Each mile over 10,000 miles in 2017 to 2018		
	Cars and Vans	45;	0	25p		

P11D WS6 (2018)

HMRC 10/17

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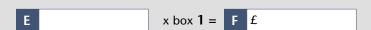
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4 Approved Mileage Allowance Payments (AMAPs)

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
р	р

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**



Balance of business miles If box $\bf D$ is more than 10,000 enter the excess over 10,000 in box $\bf G$, otherwise leave blank



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 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



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'.