

# P11D Working Sheet 6 Mileage allowance payments 2023 to 2024

Note to employer

Do not use this form if the benefits are provided under an optional remuneration arrangement. Read appendix 12 in the tax guide '480' for guidance on how to work out 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 their own vehicle for business travel during the year 2023 to 2024 (that is 6 April 2023 to 5 April 2024).

Read the 'P11D Guide' and the on taxation of mileage expense payments, paragraph 5.4.2 in the guidance 'CWG2: further guide to PAYE and National Insurance Contributions'.

If you use this form to calculate a taxable amount for mileage payments you must also fill in a form P11D unless you've taxed these expenses or benefits through your payroll.

We advise you 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. Do not send a copy to HM Revenue and Customs.

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

Payroll your mileage allowance payments and passenger payments in future tax years to avoid completing P11Ds. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Employer details Employer name			Employee details Employee name				
			Surname	Surname			
Employer PAYE reference			First names	First names			
			Works number o	Works number or department National Insurar		nber	
Amou	alculation on this working sheet appli unts paid to the employee for more go ents to the employee should be repo	eneral purposes sho	uld normally have tax o				
1	Mileage allowance payments i	made to employe	ee				
	Mileage allowance payments made Include total amounts paid to employ		23 to 2024		A £		
	Minus Any amounts from which tax has be	een deducted			B £		
	Net mileage allowance paid			(A minus B) = C f			
2	Vehicle used						
		Car or van	Motorcycle	c	Cycle		
	Kind of vehicle (tick one box only)						
	You need to use separate Working S If the employee used more than on employee had only used one vehicl	e vehicle of the sam	ne kind, the calculation	is the same as i			
	Total business miles travelled by the Include all miles travelled in the kind purposes, even if these were not mile	of vehicle above that	counted as business mil-		D		
3	Table of mileage rates						
			1		2		
	Vehicle used	· ·	0 business miles in 23 to 2024		over 10,000 miles in 123 to 2024		
	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	
	р

**2** 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



 $x box 1 = \mathbf{F} \pounds$ 

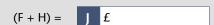
Balance of business miles

If box D is more than 10,000 enter the excess over 10,000 in box G, otherwise leave blank



### **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



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

Κ£

The amount at box K (where more than zero) is the excess over the tax-free amounts for 2023 to 2024. 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 2023 to 2024 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.