



## 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

### 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 =

### 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 box 2 =

### 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) =

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 2019 to 2020. 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 2019 to 2020 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.