

## P11D Working Sheet 6 Mileage allowance payments 2024 to 2025

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 your online P11D submission where you paid mileage allowances to a director, or an employee, using their own vehicle for business travel during the year 2024 to 2025 (that is 6 April 2024 to 5 April 2025).

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 complete and submit online a P11D for each employee, 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 Insurance number					
Amou	alculation on this working sheet ap unts paid to the employee for more tents to the employee should be rep	general purposes sho	ould normally have tax o	deducted at sou				
1	Mileage allowance payment	s made to employ	ee					
	Mileage allowance payments ma Include total amounts paid to emp		024 to 2025		A £			
	Minus Any amounts from which tax has	been deducted			B £			
	Net mileage allowance paid			(A minus I	B) = C £			
2	Vehicle used							
		Car or van	Motorcycle	C	Cycle			
	Kind of vehicle (tick one box only)							
	You need to use separate Working If the employee used more than employee had only used one veh	is the same as i						
	Total business miles travelled by Include all miles travelled in the kin purposes, even if these were not m	d of vehicle above tha	t counted as business mil		D			
3	Table of mileage rates							
			1		2			
	Vehicle used		00 business miles in 024 to 2025		over 10,000 miles in 124 to 2025			
	Cars and Vans		45p		25p			
	Motorcycles		24p		24p			
	Cycles		20p		20p			

# 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

I	
	р

**2** p

First 10,000 business miles

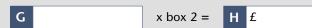
If box D is more than 10,000 enter 10,000 in box E, otherwise enter the figure from box D



x box 1 = F £

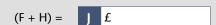
Balance of business miles

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

The amount at box K (where more than zero) is the excess over the tax-free amounts for 2024 to 2025. Enter this amount in section E, box 12 on on your online P11D submission. If the amount at box K is zero you do not need to report this on your online P11D submission.

If you paid the employee mileage allowances for more than one kind of vehicle during 2024 to 2025 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 your online P11D submission. If the total of the amounts at K is zero you do not need to report this on your online P11D submission.