HM Revenue & Customs

P11D Working Sheet 6
Mileage allowance payments 2025 to 2026

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 2025 to 2026 (that is 6 April 2025 to 5 April 2026).

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

Employer PAYE reference

Employee details

Employee name

Surname

First names

Works number or department

National Insurance number

The calculation on this working sheet applies only to amounts actually paid to the employee for expenses for business travel. Amounts paid to the employee for more general purposes should normally have tax deducted at source. Items that are not payments to the employee should be reported in the relevant box on your online P11D submission.

1 Mileage allowance payments made to employee

Mileage allowance payments made to employee in 2025 to 2026
Include total amounts paid to employee — **A** £

Minus
Any amounts from which tax has been deducted — **B** £

Net mileage allowance paid (A minus B) = **C** £

2 Vehicle used

Kind of vehicle (tick one box only): Car or van ☐ Motorcycle ☐ Cycle ☐

You need to use separate Working Sheets if the employee used more than one kind of vehicle above. If the employee used more than one vehicle of the same kind, the calculation is the same as if the employee had only used one vehicle and you only need to complete one working sheet.

Total business miles travelled by the employee in 2025 to 2026
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 — **D**

3 Table of mileage rates

Vehicle used	1 First 10,000 business miles in 2025 to 2026	2 Each mile over 10,000 miles in 2025 to 2026
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

1 p **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

E 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

G x box 2 = H £

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) = J £

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

K £

The amount at box K (where more than zero) is the excess over the tax-free amounts for 2025 to 2026. 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 2025 to 2026 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.