



Note to employer

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 2014–15 (that is 6 April 2014 to 5 April 2015).

Read the P11D (Guide) and the section on taxation of mileage expense payments within booklet CWG2.

If you use this form to calculate a taxable amount in relation to mileage payments you must also fill in a form P11D.

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 & Customs office.

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

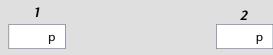
Employer details Employer name		Employee details Employee name				
			Surname			
Employer PAYE reference		First name(s)				
			Works number or depa	artment National Insurance number		
travel.		for more general purpo	oses should normally have tax	e in respect of the expenses of business deducted at source. Items that are not PD where appropriate).	;	
1	Mileage allowance payment	s made to employee				
	Mileage allowance payments n Include total amounts paid to emp		014–15	A £		
	Minus Any amounts from which tax h	as been deducted		B £		
	Net mileage allowance paid		(A minus B) = C f			
2	Vehicle used					
		Car or van	Motorcycle	Cycle		
	Kind of vehicle (tick one box only)					
	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 Include all miles travelled in the kin miles for tax purposes, even if thes mileage payments scheme	D				
3	Table of mileage rates					

	1	2	
Vehicle used	First 10,000 business miles in 2014–15	Each mile over 10,000 miles in 2014–15	
Cars and Vans	45p	25p	
Motorcycles	24p	24p	
Cycles	20p	20p	

Please turn over

P11D WS6 (2015) HMRC 12/14

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



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 $I = F \pounds$

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

$$G$$
 $x \text{ box } 2 = H \text{ } f$

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 N in section 6.
- 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 N in section 6. 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 N in section 6.

Passenger payments only complete this section once, however many working sheets are used

Total of any passenger payments to the employee in 2014–15 The payments must have been made **specifically** for the purpose of carrying a fellow employee on a qualifying business journey in a car or van

	_	
l K	£	
	_	

Number of business miles for which passenger payments made

Compare the amounts in box K and box M and enter the following amounts in section 6 below.

- If the total at box M is the same as the amount in box K, the whole amount at box K is tax-free. Enter 0 (zero) in box P in section 6.
- If the total amount at box M is more than the amount at box K, the whole amount at box K is tax-free. Enter 0 (zero) in box P in section 6. No tax relief is available for the difference.
- If the total at box M is less than the amount at box K, enter the excess (box K minus box M) in box P in section 6.

The taxable amount

Taxable payments from section 4

plus

Taxable passenger payments from section 5

Total taxable payments (N + P) = Q f

The amount at box \mathbf{Q} (where more than zero) is the excess over the tax-free amounts for 2014–15. Enter this amount in Section \mathbf{E} , box 12 on form P11D. If the amount at box \mathbf{Q} 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 2014–15 and have completed more than one working sheet, add together the amounts at box **Q** on each working sheet and enter the total in Section **E**, box 12 on form P11D. If the total of the amounts at **Q** is zero you do not need to report this on form P11D.