

Mileage, subsistence and expenses claim form (Only to be used by employees who do not have access to ERP)

Please see notes and conditions on reverse of this form.



SECTION 1 - To be completed by employee										Month		Year		Vehicle registration* of vehicle to which this claim relates					Total Miles Claimed since 1 st April for Business:		Relocation:			
Assignment no (as on Payslip)*										F	E	B	2	0	1	6								
Forename(s): KATE			Surname: KENNALLY			Service: CEX			Travelling Base*: NCH			Mileage Scheme*:												
Journey Date*	Start time	Details of Route*	Finish time	Actual Mileage*	Home/ Office Miles to Deduct	Claimed Mileage*	Passenger Miles	Taxable Y/N	Receipted subsistence £	Receipt expenses (non taxable) £	Receipt expenses (taxable) £	Purpose* (see reverse)	Additional Details*											
24/02	0930	Home (TR1 1HY) to Exeter, EX4 4QJ	1100	88	2	86						Home to temp workplace	University of Exeter meeting											
	1300	EX4 4QJ to EX2 7NN	1330	6		6						Client to client	SW Chief Executives meeting											
	1600	EX2 7NN to Home (TR1 1HY)	1800	92	2	90						Temp work place to home	Return journey											
				Total		186	4	182																

Vehicle details Complete this section if it is the first claim since April 2010 or if it is the first claim for the vehicle

Engine Capacity: 1.4cc Make: SEAT Model: IBIZA

First year of registration: 2013 Fuel type: Diesel Petrol CO2 emission:

Is this your main vehicle? (Y/N) Y Are you the main user of this vehicle? (Y/N) Y

If you are no longer the owner of the vehicle for which your last claim was made, please enter registration number of that vehicle here:

I certify that the above details are correct, the expenses claimed were actually and necessarily incurred and receipts are attached. I also certify that my vehicle was used in accordance with the conditions overleaf and authorise the Council to make checks with the DVLA as may be required.

Signed _____

Date _____

SECTION 2 - to be completed by the manager								
	Duty Miles*	Taxable Miles*	Subsistence*	Expenses*	Passengers*	VAT*	Override Costing*	Purpose*
Confirm Scheme:								
CC Standard Scheme								
CC Frontline Authorised Scheme								
CC Frontline Authorised Business over 3000								
CC Frontline Authorised Relocation over 3000 (input as standard rate 20p)								
Leased Scheme								
Provided Car left at work								
Provided Car taken home								
Other								
.....								
Claim approved	Date				Name (in capitals)			
Signature							Designation	

Guidance notes for completion of this form

▪ **SECTION 1 - Please note all fields marked with an asterisk are mandatory, if these fields are incomplete the forms will not be processed.**

- **Assignment no.** This can be obtained from your Payslip (e.g. 012345 or 012345B or 234566-2)
- **Vehicle registration number** Care should be taken when entering this detail, to ensure that the characters are clear (e.g. V and U often appear very alike as do S and 5 or Z and 2)
- **Scheme** Employees are responsible for ensuring that they claim mileage against the appropriate mileage scheme. (E.g. CC Standard Scheme, Motor Cycle, etc). In the first instance employees should contact their line manager for further advice. Alternatively, there is a mileage rates and schemes page on the employment handbook or the HR Helpdesk will be able to assist.
- **Purpose** Type of journey undertaken. Please specify one of the following: Home to permanent place of work, home to temporary work place, office to client, client to office and office to office.
- **Mileage claimed**

Where employees travel from home to a location other than their normal workplace, normal home to work mileage should be deducted from their mileage claim. In the case of redeployment/relocation, it is the excess mileage incurred by any changes to workbase which is claimable. For home based employees, guidance on claiming mileage can be found on the Employment Handbook.

For income tax purposes, the claim must identify taxable and non-taxable mileage.

Non-taxable mileage is the normal business travelling involved in journeys undertaken from your place of work and return in the course of duty. It also includes excess mileage resulting from redeployment or relocation where it is known at the outset it is a temporary arrangement that will last less than 24 months.

The payment for this mileage is assessed for income tax by the HMRC annually, using a formula which calculates the 'profit' element of payments. Where a profit is deemed to have been made it is subjected to tax adjustments of the income tax coding.

Taxable mileage relates to those occurrences where the Council has agreed to pay for home to work journeys - e.g. for call outs, overtime on a non-working day, or excess mileage resulting from redeployment or relocation where the duration is either permanent, or temporary but expected to last for longer than 24 months, or where the duration is not known. The whole of this payment is used in the calculation of income tax and National insurance.

Please refer to the Employment Handbook for further guidance on redeployment/relocation.

If any mileage is being claimed for journeys between home and any place of work, for whatever reason, it is necessary to check with the authorising officer whether those miles should be identified as taxable or non-taxable. Further guidance should be sought from the Payroll Team where required.

- **Passenger miles** Number of miles claimed for passengers.
- **Receipted subsistence** Subsistence is payable in accordance with your Conditions of Service. Details of rates and qualifying times etc can be obtained from the Employment Handbook. A valid receipt must be attached for payment to be processed.
- **Receipted expenses (non tax)** Tolls and car park fees should be claimed in this column. It is possible to claim the cost of rail journeys or hotel charges by using this claim form. This column should be used to reclaim any excess bus or rail fares resulting from redeployment/relocation where the duration is temporary or known to be for less than 24 months. Such claims must be supported by relevant receipts. Out of pocket expenses do not require supporting receipts, but should be claimed under this heading.
- **Receipted expenses (taxable)** This column should be used to reclaim any excess bus or rail fares resulting from redeployment or relocation where the duration is either permanent, or temporary but expected to last for longer than 24 months, or where the duration is not known. The whole of this payment is used in the calculation of income tax and National insurance. Such claims must be supported by receipts.

- **CO2 emission** to be provided in g/km. This figure can be found in the registration certificate under item V.7. For vehicles registered prior to the 1st March 2001, please indicate n/a in this box.

▪ **SECTION 2 - Items to be completed by the manager** Please ensure that this section is fully completed by summarising the claim in the appropriate boxes e.g. scheme, duty, taxable etc.

General notes

1. When undertaking Council business you are required to adhere to Traffic regulations. Any parking penalties or other liabilities that arise from the way the vehicle is used, particularly breaches of Road Traffic acts, the Traffic Management Act and Motor Vehicles (Construction and Use) Regulations are your responsibility and must not be claimed as an expense to be reimbursed. This includes excess charges incurred (eg compound charges) by not buying such items as congestion charge tickets, car parking tickets etc.

Economy

2. As a general rule employees should use the most economical form of travel, in terms of cost and time, taking into account the different modes of travel and fares available.

Insurance

3. Employees using their own vehicles on Cornwall Council business have the responsibility to ensure they are properly insured (business use endorsement).
4. Any equipment, even that owned by the Council, will not be insured if left in an unattended vehicle.

Use of this form

5. Separate forms should be used for
 - Each vehicle used
 - Each scheme
 - Claims to be approved by different authorising officerWhere necessary additional forms may be used as continuation sheets. The bottom section of the form, and the certifications, need to be completed for all sheets.
6. Forms should be completed for each month and they must be forwarded to the employee's line manager for authorisation and processing. **If the submission of the form is delayed, or if the form has to be returned because it is incomplete, then it is likely that the payment of the claim will be delayed.**
7. One fuel VAT receipt for month of claim must be attached

Conditions relating to vehicle use

Mileage claimants certify that whilst being used on Council business any vehicle is:

- Properly insured for use on the Councils' business (business use endorsement)
- Business mileage will not be paid if proof of appropriate business use insurance can not be provided for the vehicle
- Driven by the holder of and in accordance with an appropriate valid driving licence
- Taxed, with current MOT test and maintained such as to meet statutory legal requirements
- Driven in accordance with all statutory rules and regulations and with consideration and road users