



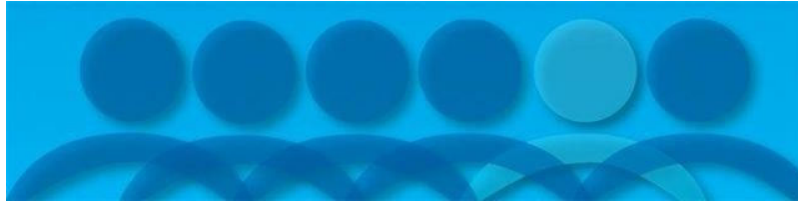
# Medway Council

## Car and Travel Allowance

Issued: November 20~~18~~20

Review~~ed~~ Date: June 2026~~November 2020~~

Lead Officer: Nicola Smith, HR Business Partner ~~Tim Silver,~~  
Acting Head of HR Services



## Table of contents

- 1.0 Introduction
- 2.0 What is AMAP (Approved Mileage Allowance Payment)
- 3.0 Difference Between Non-Taxable/ Taxable/ Recordable Mileage?

## 1.0 - Introduction

1.1 - Car mileage is re-imbursed via Payroll and should be claimed [via MyView or in exceptional circumstances](#) by completing pay form [PMC013 - Travel & Subsistence Claim](#) along with the appropriate log sheet. Claims should be submitted on a monthly basis accompanied by VAT fuel receipts. Unless there are exceptional circumstances Payroll reserves the right to withhold payment on claims that are more than three months old. A charge will be levied for these to be paid.

## 1.2 - Rates and allowances

<b>Essential Car User</b>	<b>451 - 999cc &amp; Electric</b>	<b>1000 - 1199cc</b>	<b>1200cc &amp; above</b>
Lump sum (paid over 12 months)	£846	£963	£1239
Per mile (first 8500)	36.9p	40.9p	50.5p
Per mile (over 8500)	13.7p	14.4p	16.4p
<b>Casual Car User</b>			
Per mile (first 8500)	46.9p	52.2p	65.0p
Per mile (over 8500)	13.7p	14.4p	16.4p
<b>Lease and Special Allowance</b>	9.406p	10.366p	11.288p

## Motorcycle (all engine sizes)

Per mile: 21.3p

## Bicycle

Per mile: 20p

-HMRC rates Per mile first 10000 miles: 55p  
After 10000 miles: 25p

## 2.0 - What is AMAP? (Approved Mileage Allowance Payment)

2.1 - When using your own vehicle to conduct business mileage, the Inland Revenue permits an allowable sum to be paid before a liability for tax and national insurance becomes due. If this sum is exceeded, tax and national insurance are deducted on the excess which is referred to as the 'profit element' For current AMAP rates please see HM Revenues & Customs website at [www.hmrc.gov.uk/manuals/eimmanual/EIM31240.htm](http://www.hmrc.gov.uk/manuals/eimmanual/EIM31240.htm)

2.2 - The lump sum payment for Essential Car Users is also taken into account when the profit element is calculated. [Examples of AMAP calculations for all car user types](#)

## 3.0 - What is the difference between Non-Taxable / Taxable / Recordable Mileage?

3.1 - If you use your own vehicle and the business journey starts and finishes at your normal place of work (your work base), the entire mileage incurred can be claimed as non-taxable. (Please note: AMAP rules still apply).

3.2 - The Council does not reimburse for normal commuting mileage (home to work base / work base to home). If however you start or finish your business journey at home, then you should deduct from the total miles travelled, the distance from home to work / work to home. The sum deducted should be entered on the claim form as Recordable Mileage. Although recordable miles are not paid, by entering them correctly on the claim will reduce the taxable profit element under AMAP rules.

3.3 - Examples: You travel from home to meeting/s, then return to your normal work base. The total journey is 12 miles. Your normal home to work base

journey is 5 miles. 7 miles should be entered as Claimable (Non-Taxable) and 5 miles as Recordable.

3.4 - You travel from home to meeting/s then return home. The total journey is 56 miles. Your normal home to work base journey is 5 miles. 46 miles should be entered as Claimable (Non-Taxable) and 10 miles as Recordable.

3.5 - If you are required to work / called out to work outside normal working hours to a location other than your normal work base, and travel from home, the total journey is claimable as non-taxable mileage

3.6 - If you are required to work / called out to work outside normal working hours at your normal work base and travel from home, the total journey is claimable as taxable mileage. In this instance, the AMAP rule is ignored and the whole sum paid is liable to tax.

#### **4.0 – Documents**

- **Car User Status policy**