

# Mileage Claim Information

**Atkins & Co.**  
Chartered Accountants

**Accounts • Tax returns • Rental Properties • Ltd Companies  
Maritime Security • Seafarers Earnings Deduction • Close Protection**

## Mileage

In certain circumstances we are able to make tax relief claims for the mileage undertaken in respect of driving your car between your home and a temporary workplace. It doesn't necessarily matter if you were not receiving GYH or HTD as long as you were technically still living at home and travelled home driving in a car most weekends or daily. The legislation regarding these claims is very complex and we have tried to summarise the main points below:-

***Please note when working out your mileage to clarify which is daily, weekly or monthly etc***

***Please be aware if your mileage exceeds 350 miles weekly there is a possibility HMRC may require extra proof of mileage.***

### The two year rule

In order to make the claim you must be travelling from home to a temporary workplace. HMRC define the temporary workplace as two years or less (which is often the case in the forces!), or if the posting is longer than 2 years the original intention must be that the posting would be for 2 years or less then we are still able to claim the first two years. ***If the original intention was that the posting was going to be for more than 2 years then you would not be able to claim for any of it, as HMRC would not deem this as temporary should it be challenged.***

***If your postings have exceeded two years and you believe you are able to claim then we will require your draft orders to confirm that was the original intention.***

***We cannot claim when you are in basic training, overseas, on leave or on any training or educational courses.***

### Postcode Lock Down

Relief will not be available if you are issued a new draft/assignment and the location is not at least 10 miles or more away from the previous workplace.

### The 15 month rule

There is an additional rule to consider which is when, for example, you return to the same base following a different draft elsewhere (either work based or training). In this scenario unless you have spent at least 15 months at the different unit then we will not be able to make a claim for any of the travelling when returning to the original unit. The claim should be able to restart once you move on to a new base.

The size of the claims, will of course, depend on the amount of mileage you are doing between your 'home' and work, so for example if you only travel say 10 miles each way it is probably not going to amount to very much although if you are based in Scotland and travelling from Taunton then the claims will be significant. We would say the average claims tend to be about £750 for each tax year claim, but of course this is dependent on your own personal circumstances.

We are currently able to claim for the 11/12, 12/13, 13/14 and 14/15 tax years.

## Charges

Our charges are £90 (£75 plus VAT) per tax year claimed. HMRC will issue the refunds directly into our bank account, we will then deduct our agreed fees and pay the balance to you.

**Information required – please refer to the attached useful information sheet for advise on where to obtain the following information.**

- **Form 64-8** - Please complete personal details and sign in the 'Signature Box' (leave right hand side of form blank we will fill this in) (attached).
- **Form SA1** - please complete and sign (we will complete top section of page 2), this form requests your tax file and tax reference number to be set up. **If you have completed tax returns in the past and have a UTR no. please enter this in the noted box, as the system is different for you.** (attached).
- **Mileage Claim Information sheet** - Please fill in all details as these are required. You will also need to sign the three declarations at the bottom of the form before we can process the claim. We do ask if you will sign to allow us to shred all copy JPA payslips. Please note we will **return all original** pay slips and P60s once the claims are finished.
- **Pre claim information** – to fully consider the eligibility of the claim we will also require details of your drafts covering the period from April 2009 to March 2011. You will not be able to claim for this period but we need it to assess the correct starting point of your claim in light of the above rules. This information should be included on the mileage details form where indicated.
- **Atkins & Co Mileage Claim Declaration** – please complete and send the original to us (attached).
- **Wages slips for the period you wish to claim for** (complete tax years e.g. Apr-Mar) as details of GYH or HTD pay will be on them. If your posting starts part way through a tax year then we will need all of the monthly payslips and details of what you were doing before the posting.
- **P60 certificates** or details from them (i.e. Gross taxable pay and tax deducted) for each tax year ending 5 April. See information sheet attached for how to acquire duplicates or you can ring the JPAC Enquiry Centre on 0141 224 3600.
- **Move and track report from JPA must be from Hire Date** (see attached information sheet for instructions)
- **Assignment Orders** – it has now been agreed between the MoD and HMRC that future claims have to be supported by a copy of your Assignment Order to be valid. So to all assignments issued from 2015 onwards we need a copy of the Assignment Order. Please be aware to print these off JPA when issued as they will be deleted from JPA after 60 days.
- **Photocopy of photo identification** (i.e. drivers licence or passport)(copies ONLY not originals).

**DUE TO TIME WASTERS IN THE PAST, WE CANNOT START TO PROCESS YOUR CLAIMS UNTIL WE RECEIVE A COMPLETE SET OF ALL THE INFORMATION LISTED ABOVE.**

**Please note we are required to verify each individuals identity under the Money Laundering Legislation. We use a system to do this which will leave a footprint on your credit report. Should this be a problem for you, please contact the office to discuss.**

**Please apply the correct postage – a normal stamp will not suffice! We recommend Recorded Delivery. Please note we will re-charge any underpaid postage on your invoice.**

Once the claims have been submitted online to HMRC refunds are usually released within 6 weeks.

Please note the whole process takes approximately 4 months, however it can take longer in some instances due to circumstances out of our control, such as HMRC's processing times and security checking systems, so please be patient.

We will also keep you informed as and when we hear from the tax man once the claims are in progress and look forward to hearing from you. Should you have any queries then please give us a shout.

# Mileage Claim Information Sheet



Name	
Date of birth	
National insurance number	
Tax reference number (if applicable)	
Address	
Telephone numbers	
Email addresses	
Bank account details	
Bank name	
Sort code	
Account number	
Account name (e.g. Mr & Mrs Smith)	
Please circle which applies	<b>MARINES</b> <b>NAVY</b> <b>RAF</b> <b>ARMY</b>
Date you joined the Armed Forces	
Date you left the Armed Forces (if applicable)	
Do you receive rental income from a property which you rent out	

## Additional information required if you are a higher rate tax payer (i.e. salary over £41,500)

Details of all other sources of income such as:-	2012-2013	2013-2014	2014-2015
Bank/building society interest			
Dividends received			
Gift aid charity payment paid			
Personal private pension contributions paid			
Child benefit information required if income over £50,000			
Number of children receiving child benefit for			
<b>Amount of child benefit received in the following tax years:-</b>			
2012/2013			
2013/2014			
2014/2015			

### Do you have an accountant?

- YES  
 NO

### Where did you hear about us?

- Friend  
 Facebook  
 Magazine  
 Other (please specify): \_\_\_\_\_



# Timeline of Postings

**The original intention of each posting is that it must be less than 2 years to qualify**

Posting	Duration <small>(specify dates earliest first)</small>	Posting address <small>(including postcodes)</small>	Home address <small>(including postcodes)</small>	No of miles <small>(one way)</small>	Travel weekly, daily, monthly etc.	Numbers of weeks leave including POTT	Time spent overseas <small>(specify dates and location)</small>	Time spent on training/ education courses <small>(specify dates and course types)</small>
1								
2								
3								

## Declarations

I confirm the information I have given is correct and complete to the best of my knowledge.

Signed \_\_\_\_\_ Date \_\_\_\_\_

I confirm that I am happy for Atkins & Co to receive my tax refund, deduct the £90 (£75 plus VAT) fixed fee for normal mileage claim or £120 (£100 plus VAT) fixed fee for a tax return including rental property accounts per year and then pay the balance to me.

Signed \_\_\_\_\_ Date \_\_\_\_\_

I confirm that I am happy for you to shred any copy payslips printed off from JPA sent to us (all original documents will be returned).

Signed \_\_\_\_\_ Date \_\_\_\_\_

# Timeline of Postings Continuation Sheet



Posting	Duration <i>(specify dates earliest first)</i>	Posting address <i>(including postcodes)</i>	Home address <i>(including postcodes)</i>	No of miles <i>(one way)</i>	Travel weekly, daily, monthly etc.	Numbers of weeks leave including POTL	Time spent overseas <i>(specify dates and location)</i>	Time spent on training/ education courses <i>(specify dates and course types)</i>



Atkins & Co. 7 Morston Court, Aisecombe Way, Weston-super-Mare, Somerset BS22 8NG  
 Tel: 01934 527888 Web: [www.atkinsandco.com](http://www.atkinsandco.com) Email: [info@atkinsandco.com](mailto:info@atkinsandco.com)

# Mileage Claim Declaration

**Atkins & Co.**  
Chartered Accountants

It has come to light that certain individuals have may have misunderstood the rules and have even deliberately omitted certain information that would affect their claims. The tax relief claims are for mileage undertaken in your own car between home and a temporary workplace. We would like to clarify the main points regarding these claims.

**Tax relief can only be claimed in the following circumstances:-**

- Your draft was originally issued for a period of two years or less. Any new drafts after January 1, 2015 must be accompanied by Assignment Orders
- You have a valid driving license for the duration of the claim
- You own your own car and drive the journeys
- The draft is for normal working duties and is not either educational or training regardless of the duration.

**HMRC have access to the same information which you provide us and should it come to light that you have deliberately falsified your information to increase your claim then you could face the following:-**

- Repayment of the tax refund
- In addition to penalties of up to 100 percent of the text refunded
- Possible criminal or civil prosecution

Whilst we wish to clarify the above information we would stress that there are many legitimate claims out there and we do not want to jeopardise the future of these claims. HMRC are carefully monitoring these claims and any indication of incorrect claims being made they may take steps to prevent further claims being made.

In light of what we have said above we are happy to process legitimate claims and as such we would ask you to sign the following declaration:-

**Declaration**

I \_\_\_\_\_ (full name) confirm that I have understood the above rules and the scenarios in which I can claim for. I have given the correct information and not deliberately attempted to provide incorrect information to increase my claim. I also understand the consequences for providing false information.

Signature \_\_\_\_\_

Dated \_\_\_\_\_

## How to print off my own move and track

- 1 Log on to JPA
- 2 Click on – JPA self-service – Employer, Armed forces
- 3 Under JPA Self Service – Employee, click on “My information views (second from the top)”
- 4 This will bring up all your information in regards to your employment history, which will include assignment dates, type of job and Grade of pay.

## How to print off payslips

- 1 Whilst logged onto JPA
- 2 Click on – JPA Self Service – Employee, Armed forces
- 3 Under payroll information, click on payslip
- 4 This will give you a monthly breakdown of your total amount being paid. To change the month simply click on “choose a payslip” top left corner to select the month.

## What to do if you have lost your P60

- 1 Whilst logged onto JPA
  - 2 Click on JPAC iSupport User (below JPA Self Service – Employee)
  - 3 Under iSupport click on – Create SR
  - 4 Click onto iSupport service Request, in the problem Summary type\_REQUESTP602013/14 (For Full Name and Service Number) in the detailed Description type same as above.
  - 5 Click “Next”
  - 6 Complete the form as required, enter service number, Rank, Service Type of Engagement and Name of Parent Unit
- *Be advised that the p60 will usually be read on the same day by the JPAC team and sent via the post to your permanent address you are currently working from time approx. to be posted between 7-10 days.*

## How to print off Assignment Orders

- Assignment Orders are issued upon being draft to next unit/establishment. They will usually appear in ‘Users JPA Self Service Workflow Notification’. They must be printed off before ‘accepting’. Pressing OK will remove the Assignment Order from the JPA account. If not yet accepted the Assignment Order will remain on the JPA account for 60 days only before being deleted.

***If you have left the forces call the freephone number for Veterans – UK Helpline 0800 085 3600***

# Client Checklist



**Failure to supply all the information will significantly delay/hold up your claim.**

## NEW CLAIMANTS CHECKLIST

Tick

For office use only

- |   |                          |
|---|--------------------------|
| <input type="checkbox"/> Completed Timesheet.<br>1: Ensure you have completed information for 09-11 even if not claiming, as it is required to validate your claim.<br>2: Do NOT leave any gaps – we need to see overseas/courses etc.<br>3: Please ensure you complete your bank details.<br>4: If you travel daily and weekly please make sure all postcodes are supplied.<br>(GYH/HTD) | <input type="checkbox"/> |
| <input type="checkbox"/> Signed declaration.  | <input type="checkbox"/> |
| <input type="checkbox"/> P60 (P45 if left forces) for all years claiming.   | <input type="checkbox"/> |
| <input type="checkbox"/> Payslips for <b>EVERY</b> month for <b>ALL</b> years claiming.   | <input type="checkbox"/> |
| <input type="checkbox"/> Move & Track (dated back to the earlier of 2009/hire date).  | <input type="checkbox"/> |
| <input type="checkbox"/> Assignment orders – these are now required to support claims in accordance with MoD and HMRC guidelines for new assignments issued after January 1, 2015.  | <input type="checkbox"/> |
| <input type="checkbox"/> 64-8 Tax form signed.  | <input type="checkbox"/> |
| <input type="checkbox"/> SA1 Tax form signed.   | <input type="checkbox"/> |
| <input type="checkbox"/> Photo ID – Driving licence. Copy both sides. <b>(PLEASE DO NOT SEND ORIGINALS).</b>  | <input type="checkbox"/> |

## PREVIOUS CLAIMANTS CHECKLIST 2014/2015

- |  |                          |
|--|--------------------------|
| <input type="checkbox"/> Completed Timesheet covering April 2014 to March 2015.                    | <input type="checkbox"/> |
| <input type="checkbox"/> P60 (P45 if left forces) or original March 2015 payslip.                  | <input type="checkbox"/> |
| <input type="checkbox"/> Payslips April 2014 to March 2015.  | <input type="checkbox"/> |
| <input type="checkbox"/> Move & Track April 2014 to March 2015.                                    | <input type="checkbox"/> |
| <input type="checkbox"/> Copy of any new assignments issued after January 1, 2015 (if applicable). | <input type="checkbox"/> |
| <input type="checkbox"/> Signed declaration.   | <input type="checkbox"/> |

**Please can you ensure you return this form with all the information required.  
Thank you.**

