Policy: Use of Private Vehicles for Council Business (Occasional Use)

1. Purpose

To set out the requirements and responsibilities for employees who use their private vehicles occasionally in the course of their duties for Broadclyst Parish Council.

2. Scope

This policy applies to all employees who may be required or permitted to use their personal vehicles for council business, including site visits, attending meetings, or collecting supplies.

3. Legal Context

The Council has a duty under the Health and Safety at Work etc. Act 1974 to ensure, so far as is reasonably practicable, the health and safety of employees at work. This includes travel using private vehicles for work purposes.
Employees also have legal responsibilities under the Road Traffic Act 1988, including ensuring that their vehicle is roadworthy, insured for business use, and has a valid MOT certificate (where applicable).

The Council must also comply with HMRC rules relating to mileage claims and tax-free reimbursement under the Approved Mileage Allowance Payments (AMAP) scheme.

4. Policy Statement

The Council recognises that occasional car use may be necessary for some staff in the discharge of their duties. In such cases, the following procedures will apply:

4.1 Staff Responsibilities

Employees must:

- Ensure their vehicle:
    - Has a valid MOT certificate (if the vehicle is over three years old);
    - Is taxed and roadworthy;
    - Is insured for business use;
- Complete and submit an Annual Driver Declaration Form confirming compliance;
- Provide evidence of insurance and MOT before submitting a mileage claim, or upon request.

4.2 Council Responsibilities

The Council will:

- Maintain a record of:
    - Driver declarations;
    - Insurance and MOT evidence (where claims are made);
    - Mileage logs and claim forms;
- Only reimburse travel at HMRC's approved rates and where the above requirements have been met;
- Store records for at least 3 years, in accordance with HMRC requirements for PAYE and audit purposes.

5. What Qualifies as Business Travel?

For the purposes of this policy, “council business travel” refers to journeys made using a personal vehicle which are necessary for carrying out official duties for Broadclyst Parish Council.

Examples include (but are not limited to):

- Attending site visits or inspections on behalf of the Council
- Travelling to external meetings or training where attendance has been authorised
- Collecting supplies or equipment for council use
- Visiting contractors or third parties on Council business
- Travel between Broadclyst Parish Council’s workplace and a work-related location (not commuting from home)

The following do not qualify as business travel:

- Ordinary commuting to/from an employee’s home and normal workplace
- Travel for personal errands, even if done on the same day as council duties
- Travel to optional events or meetings attended in a personal capacity

Mileage may only be claimed where travel has been authorised in advance by the Clerk or the Council, and where all requirements under the Use of Private Vehicles Policy have been met.

6.Risk and Proportionality

The Council recognises that staff use of private vehicles is rare. However, these minimal checks are necessary to meet legal and tax obligations and to protect both the employee and the Council.

Notes:

HMRC’s Approved Mileage Allowance Payments are tax-free payments made to employees to cover the costs associated with using their own car for work.

Current HMRC rates (2025/26):

- 45p per mile for the first 10,000 business miles in a tax year
- 25p per mile thereafter

This rate is intended to cover:

- Fuel costs
- Wear and tear
- Business-related depreciation
- Additional insurance costs (for business use cover)
- Servicing and general running costs

As long as the Council pays at or below these HMRC rates, no tax or National Insurance needs to be deducted, and the payments do not need to be reported to HMRC.