



Supplementary Guidance

D&S IFCA Use of Pool Vehicle Policy

October 2023

D&S IFCA Policy Documentation

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Policy History

Version	Date	Comments
0.1	Oct 2023	Drafted by MM
1.0	Oct 2023	Finalised and implemented

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1. Overview

This Policy should be read in conjunction with D&S IFCA's Travel and Subsistence Policy. The purpose of this Policy is to expand on the provisions set out in sections 5, 9 and 11 of D&S IFCA's Travel and Subsistence Policy.

The details of the Policy have been drafted following correspondence and support of DCC Tax compliance team.

2. Temporary Workplace

A Temporary Workplace is somewhere the Officer attends:

- because they are contractually based there (Home or Brixham Laboratory), or
- on a regular basis (for example, visiting the same location on the same day of the week, for a period of months), or
- because they are based in another location for an extended period of time (e.g. on a secondment, or to an emergency office location).

Driving to a Temporary Workplace is a commuting journey, whether in a private car or business vehicle, and any payment received would be taxable as additional pay.

3. Detached Duty

A detached duty is generally when:

- travel is for a specific task or visit,
- it can include daily travel to a training course or event,
- the detached duty place is expected to be at least 5 miles from the Officer's normal place of work,
- the travel can start from either the Officer's home or Brixham Offices.

Travel to a Detached Duty workplace is a business journey and, so long as the payment is within the HMRC limits, it can be paid tax-free on a mileage basis.

4. Private Vehicles

Private vehicles can only be used if authorised by a Line Manager. Mileage can be claimed at 45p per mile for the first 10,000 miles in any tax year.

Mileage claims are based on the difference between the mileage from the Officer's home to the place of work and the normal commute mileage from the Officer's home to the Brixham Offices.

5. Pool Vehicles

If it improves operational efficiency and is authorised by a Line Manager, an Officer may, if they are able to meet the expectations of use, take a pool vehicle home before and or after undertaking a detached duty.

It is likely that in most instances, the pool vehicle will be left for one night at the Officer's home address. However, it may be necessary to have the pool vehicle on hand at home for several days at a time, ready for a survey trip whenever it was able to go ahead.

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A pool vehicle may only be used for business purposes and cannot be used for any other purpose including private commuting to the Office. Should an Officer use a pool vehicle for private purposes this will have significant tax implications for the Officer and D&S IFCA.

The following examples help explain how to use pool vehicles in accordance with this policy.

Example a: The Officer takes the pool vehicle home from Brixham (the Office) on Monday, for a survey trip on Tuesday, parks the pool vehicle at their home Monday evening (to avoid an early start the next morning) and Tuesday evening (to avoid working too long a day) and returns the car on Wednesday morning. This is justifiable business use as a detached duty.

Example b: The Officer takes the pool vehicle home from the Office on Monday, for a survey trip on Tuesday, parks the pool vehicle at their home on Monday evening but the trip is postponed so the Officer drives the pool vehicle back to Brixham on Tuesday instead. This is considered as private use (commuting to Brixham on Tuesday) and is determined a taxable benefit. In this scenario Officers should notify the Chief Officer immediately.

6. Recording mileage and use

The Auditor and the paper vehicle log must be completed by the Officer using the pool vehicle for all journeys involving a break at the Officer's home address.