## 7 INLAND REVENUE AUTHORISED MILEAGE RATES (AN273-2007)

Reference is made to Article III of the minute of meeting of this Committee on 13th December, 2004 and to Article VII of its meeting on 10th January, 2005, whereby the Personnel Committee agreed that the Inland Revenue Authorised Mileage Rates be adopted by the Council in respect of the Casual User Car Allowance Scheme and for those employees who use motorcycles on Council business, and that the rates in force each 1st April be applied for the whole of that financial year.

In order to avoid potential tax implications should the Authorised Mileage Rates be changed on a date other than 1st April, it is recommended that the Council apply any change to the mileage rate paid to employees from the date HM Revenue and Customs make a change to Authorised Mileage Rates. The Committee is requested to approve the implementation of this recommendation.

Any increased costs will require to be met from existing departmental revenue budgets.