

Pooled cars and vans

Employment Tax Factsheet | www.rousepartners.co.uk/factsheets



Business Company
123 Business Way
10000 Main Rd, Suite 2000
Tel: 123-456-789-0
Fax: 123-456-789-1

Bill to: Curatorus Auspice LTD
456 Pellemasque, Alquet
21W St - SUO, 9999
987-654-321

No.	Description	Quantity	Amount
1234	Id rutrum	2	248.00
2567	Sed interdum odio	5	855.75
0034	Pellentesque	8	594.67
0460	Mecenas molestie	3	492.74
4729	Integer varius nisi	4	356.40
4930	Quisque luctus turpis	7	400.00
4893		3	456.00

Subtotal: 4500.45
Tax Rate: 8.75%
Tax: 393.87
Other: 740.87
TOTAL Due: 5645.12

An overview of the latest changes and developments.

Pooled cars and vans

This factsheet is an overview of the main considerations on the use of pooled cars and vans.

If you would like to discuss how we can assist you, please contact us on 01494 675321 or by email at info@rousepartners.co.uk

Some employers, or groups of employers, find it convenient to have one or more cars or vans that are readily available for business use by a number of employees. The cars or vans are not allocated to any one employee and are only available for genuine business use. Such cars and vans are usually known as pooled cars and vans.

No car or van benefit arises on a pooled car or van providing that, in the relevant tax year, it satisfies all the following conditions:

- ▶ It was made available to, and actually used by, more than one of those employees;
- ▶ It was made available, in the case of each of those employees, by reason of the employee's employment;
- ▶ It was not ordinarily used by one of those employees to the exclusion of the others;
- ▶ In the case of each of those employees, any private use of it made by the employee was merely incidental to the employee's other use of it in that year. The use of a car or van for what is primarily a business journey, but which includes some limited private use, would satisfy the words merely incidental to; and
- ▶ It was not normally kept overnight on or in the vicinity of any residential premises where any of the employees were residing, except while being kept overnight on premises occupied by the person making it available to them. HMRC will accept that a car is not normally kept overnight at employees' homes if the total number of nights on which it is taken home by employees, for whatever reason, is less than 60% of the total number of nights in the period under review.

How we can help

If you are an employer and would like further support on this, speak to our dedicated payroll team on our details above.

Trusted advice, *imaginative solutions.*

It's the old adage that all accountants are the same, but ask yourself this; what kind of service would most add value to your personal or business position? In our opinion, the quality of advice and service is what separates a good accountant from a great one. This is where Rouse Partners can make a difference for you.

Our award-winning team make it their business to get to know you and your specific needs. Whether your goal is to grow your business, increase your personal wealth or improve your work-life balance, by understanding your challenges, we will address them together.

We also know how important it is for you to have a team that you can rely on for timely advice and reassurance. At Rouse, our people are our most important asset and we will select team members who offer an optimum mix of experience, specialism and knowhow. From your Partner, to your Tax Advisor, each team member will be accessible to you or your team and be proactive in seeking solutions.

At the heart of our way of working is a determination to think differently, to challenge the 'status quo' and to ask 'what if?'. Whether you are facing a complex tax, accounting or management situation, we are ready to find a solution.

Contact us today to discuss how we can support your personal or business tax needs:

t: 01494 675321

e: info@rousepartners.co.uk

Accountancy

Audit

Tax

Business advice

Corporate finance

Company secretarial

Outsourcing

Payroll

Wealth management

International services



Rouse Partners LLP
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

t: 01494 675321
e: info@rousepartners.co.uk
www.rousepartners.co.uk

© Rouse Partners 2020. This guide has been produced by Rouse Partners LLP for general interest. No responsibility for loss occasioned to any person acting or refraining from action as a result of the information contained in this edition is accepted by Rouse Partners LLP. In all cases appropriate advice should be sought from us before making a decision. All information correct at time of publication (24 February 2020) and subject to change.