

## Appendix 3

### Policy Note 770 - Brigade Car Schemes and Mileage Rates

## Policy | Procedure

Review date: **21 June 2022** Last amended date: **7 April 2022** 770 Issue date: 30 September 2011 1 of 14

## Brigade car schemes and mileage rates

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## Introduction

This policy details the terms and conditions of the Brigades three car schemes, the essential car users scheme, the leased car scheme and the casual car users scheme. Details of conditions common to all schemes are also set out in this policy.

Mileage rates for all the schemes are found at Appendix 4 of this policy.

## Part 1 - Essential car users scheme

### 1 Introduction

1.1 The essential car users scheme (ECUS) is applicable to officers in the role of station commander to Deputy Commissioner, who have been authorised by the Commissioner to use their private car in the performance of their duties. It is an alternative to the leased car scheme. Staff in other roles (and occupational groups) may be allowed to join the scheme; this must be authorised at Deputy Commissioner level.

1.2 Essential users are those whose duties are of such a nature that it is essential for them to have a car at their disposal whenever required, and the Brigade considers it to be essential in the interests of the efficient conduct of its business that the officer shall be permitted to use their private car in carrying out their official duties.

1.3 Where a temporary promotion to station commander is expected to last for 6 months or more participation in the scheme on a voluntary basis will be permitted.

1.4 The National Joint Council for Local Authorities' Fire Brigades sets lump sum and mileage rates for the Essential car user scheme (ECUS). The Brigade supplements the lump sum rate; the Brigade's current lump sum rates are set out in paragraphs 2.1-2.2 below.

1.5 All cars added to the scheme must comply with the following criteria (effective from 01/04/2022):

- Ultra Low Emission Zone (ULEZ)<sup>1</sup> compliant.

- 130 g/km CO<sub>2</sub> or less under the Worldwide Harmonised Light Vehicle Test Procedure (WLTP).
- Diesel cars added to the scheme must have a 'moderate' or better NO<sub>x</sub> rating from the GLA Cleaner Vehicle Checker. 1.6 From 25 October 2021 all cars on the ECUS must be ULEZ compliant (with an extension to 25 October 2022 considered on a case-by-case basis for officers due to retire). ULEZ vehicle compliance can be checked here: [ULEZ vehicle checker](#).

1.7 From 1 October 2022 onwards all cars added to the scheme will also need to meet the following maximum emission requirement:

- 120 g/km CO<sub>2</sub>

<sup>1</sup> The Ultra Low Emission Zone is a Mayoral initiative to improve air quality. From 8 April 2019, vehicles have to meet strict emission standards (Euro 4 for petrol vehicles, which became mandatory for new cars in 2005; Euro 6 for diesel vehicles, which became mandatory for new cars in 2015), or a daily charge of £12.50 has to be paid to travel within the area of the ULEZ, initially the central London congestion charge zone. On 25 October 2021 the ULEZ area expanded to include the inner London area bounded by the North and South Circular roads.

Strategy.

1.9 Further details of the scheme are available on hotwire: [Car-schemes hotwire page](#).

## 2 Lump sum

2.1 The lump sum applicable to vehicles on the scheme (inclusive of the LFB supplement) is £1,459 per year (£121.58 per month).

2.2 This lump sum was increased by £1000 p.a. wef. 01 December 2018 provided that the scheme vehicle:

- Was ULEZ compliant;
- emitted 135 g/km CO<sub>2</sub> or less (150g/km CO<sub>2</sub> for cars with vehicle registrations on or after 1 April 2020 under WLTP); and
- had a 'moderate' or better NO<sub>x</sub> rating from the GLA Cleaner Vehicle Checker if diesel powered and added to the scheme after 5 November 2018. 2.3 From 01 December 2018 onwards, the additional £1000 p.a. has applied to all cars added to the scheme which by definition have needed to meet the eligibility criteria applicable at the time.

## Part 2 - Leased car scheme

### 3 Introduction

3.1 The leased car scheme is an optional alternative to the essential car users scheme which is available to staff who are deemed by the Brigade to be essential users whose duties are of such a nature that it is

essential for them to have a car at their disposal whenever required, and staff chose the option to lease a vehicle rather than use a privately owned vehicle.

3.2 Further details of the scheme and joining pack are available by emailing Procurement's Vehicle Administration and Monitoring Section – '>VAMS2' in the Outlook address book ('vams2@london-fire.gov.uk').

## **4 Implementation**

4.1 This is a single tier scheme with the Brigade subsidy set at £5265 with effect from 1 April 2021.

4.2 From 1 April 2022 all new cars on the scheme will need to meet the following emission requirements:

- 130 g/km CO<sub>2</sub> or less (under WLTP).
- Diesel cars must have a 'low' NO<sub>x</sub> rating from the GLA Cleaner Vehicle Checker
- New cars will already be ULEZ compliant by definition.

4.3 From 1 October 2022 onwards all new cars on the scheme will need to meet the following maximum emission requirement, and only orders confirmed by the VAMs team a minimum of one month prior to the effective date will be honoured:

- 120 g/km CO<sub>2</sub>; NO<sub>x</sub> 'low' for diesel cars

January 2025, all new cars on the scheme must be non-diesel and zero emissions capable, in line with the Mayor's London Environment Strategy. Officers bringing new cars on to the scheme from this date will need to factor in the required lead-in time (up to 8 months).

4.5 Where a specific model's cost exceeds the Brigade subsidy the employee will bear that additional cost.

4.6 The subsidy will normally be uplifted annually on 1 April each year in line with movements in the car costs index section of the Index of retail prices.

## **Part 3 - Casual car users scheme**

### **5 Introduction**

5.1 The casual car users scheme provides arrangements for staff where the use of a private vehicle is not deemed to be essential by the Brigade, but which is viewed as beneficial to the efficient conduct in carrying out their official duties.

5.2 The decision to allow participation in this scheme will normally be supported by a business case relating to one or more of the following:

- Number and dispersion of venues attended.
- Requirement for carriage of materials or equipment not safely portable on public transport.
- A short or long term reasonable adjustment for medical reasons under the Equality Act. 5.3 Vehicles must be rated at 150g/km or less. New joiners to the scheme must comply from the date they join the scheme. Existing users must comply upon their next change of vehicle.

5.4 Mileage rates for the Casual car users scheme are the HMRC rates of 45p per mile up to 10,000 miles and 25p per mile thereafter.

5.5 Further details of the scheme are available on hotwire: Car-schemes hotwire page.

## **Part 4 - Cross scheme issues**

### **6 Assisted car purchase scheme**

6.1 Loans may be made to authorised car users to help them purchase vehicles for use for official purposes or to redeem loans granted for such purposes by a previous employer. All vehicles purchased via this scheme, whether for essential or casual car users, must be ULEZ-compliant.

6.2 The interest rate for loans granted under both the essential and casual car user schemes (ECUS and CCUS), is 2.5% per annum.

6.3 Further details of the scheme and application form are available on hotwire: Car-schemes hotwire page.

### **7 Journeys over 50 miles (not applicable to operational officers who are available for mobilisation)**

7.1 All journeys of over 50 miles round trip to be on public transport. Approvals in advance required for any exceptions to this approach. Agreed guidance on exceptions which will include the following:

- Car sharing.

Requirement to transport bulky/expensive equipment or materials.

- Where travelling by car will take significantly less time or the time/location of the meeting would make it unreasonable to undertake the journey by public transport.

### **8 Specification for cars entering the lease and ECUS car user schemes**

8.1 A detailed specification of cars suitable for the Lease and ECUS can be found at appendices 1 and 2 of this policy.

## 9 Business mileage<sup>2</sup>

9.1 The Brigade will re-imburse mileage claims for journeys necessarily undertaken in the course of duty once the employee has arrived at work. These expenses are non-taxable.

9.2 Subject to paragraph 10.1, mileage claims for journeys from home (or standby base) will only be re-imbursed when the destination meets the HMRC criteria for being a 'temporary workplace', in which case the expenses are non-taxable. The main criteria for a 'temporary workplace' are as follows (all the following will need to apply):

- The location is not the employee's normal place of work (n.b. where a station commander has responsibility for two stations, both stations are their normal place of work, noting that travel *between* these two stations having arrived, and undertaken work, at one of these stations is business mileage).
- There is an objective requirement for attending that location; attendance at the location is not merely a convenience for the employee.
- *Either:* The location is more than 10 miles away from the employee's normal workplace; *Or:* The journey from home/standby base to the temporary workplace is in a different direction to the journey from home/standby base to normal workplace. 9.3 Where the Brigade re-imburses home/standby base to temporary workplace mileage, the mileage from home/standby base to normal workplace must first be netted off.

9.4 The above principles apply to journeys to home (or standby base), i.e. mileage claims from 'temporary workplace' to home/standby base will be re-imbursed, having netted off the mileage from normal workplace to home/standby base.

9.5 Journeys to and from operational incidents to which the officer has been mobilised are always business mileage, and in these cases there is no netting off of mileage between standby base and normal workplace, even where the officer goes from standby base to incident, and then on to normal workplace. Where the employee travels from an incident to home, the maximum mileage that can be claimed for this journey is incident to standby base.

9.6 Examples of home to temporary workplace journeys, and the mileage claimable, are in appendix 3.

<sup>2</sup> This revised method of calculating claimable home to temporary workplace mileage comes into force on 6 April 2021.

## Home to office mileage

10.1 For all staff, other than protected TMG staff, home to office (normal workplace) mileage is not claimable.

10.2 The position of HMRC is that an officer's stand-by base, other than when specifically responding to emergencies (or incidents), is not a 'place of work'. Therefore journeys between normal office and the stand-by base, whether or not the officer is on a 24, cannot be claimed as business mileage.

## 11 Policies affected

11.1 The information from the following policies has been updated and merged into this policy. They are therefore obsolete and have been deleted:

- Policy number 352 – Car mileage allowance
- Policy number 511 – Essential car users scheme
- Policy number 570 – Leased car scheme