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## Mileage Claims for self-employed GPs (partners and locums)

**M+A Partners** is an independent firm of business advisers, wealth managers and chartered accountants with the experience, technical expertise and vision to help you make the most of your assets.

Most GPs are aware that home to work commuting is not tax deductible as business mileage. However, following the decision in an HMRC Upper Tribunal appeal in the case of Dr Samadian it is apparent that some journeys previously thought to be tax deductible are not necessarily so.

The most significant impact is likely to be on GP Locum work. In the past GP Locums have been able to claim that their home is their place of business and so travel to/from locum appointments (including Out of Hours bases) has been allowable. This is no longer necessarily the case. Travel between home and a regular location will now generally NOT be tax deductible.

The issue appears to be whether a journey is habitual and this needs to be assessed for each journey undertaken. This is not always clear-cut of course and journeys that may be allowable at one point in time may become disallowable as working patterns change. For this reason we recommend that GPs maintain a log of their business miles. Motoring costs are a common point of enquiry for HMRC and it is difficult to defend against a charge to tax, interest and penalties if the records supporting the claim are poor.

There has been a recent change in the rules around motor expenses claims which now enable GPs to claim tax relief for business miles at 45p per mile, dispensing with the need to keep receipts for fuel, repairs, insurance etc. All that is required is a simple business mileage log. GPs can move to the new basis with effect from their next change of car.

We have summarised the position as regards mileage claims “post Samadian” below:

GP Status	Journey	Claimable?	Notes
Partner	Home to surgery	No	
Locum	Home to surgery - regular	No	e.g. Locum works for surgeries A and B on a regular basis such as maternity cover
Locum	Home to surgery - irregular	Yes	Where a locum works numerous sessions at different surgeries with no regular pattern, home to surgery mileage is claimable.
Partner	Home to patient, then on to surgery - or surgery to patient, then home	Yes, in part	Only the excess over the normal home-surgery journey is claimable
Partner, Locum	Surgery to patient, return to surgery	Yes	
Locum	Home to regular Out of Hours base	No	Similar to surgery locum work - where the GP performs regular OOH sessions the mileage is not claimable.
Locum (inc. private work)	Home to infrequent or variable Out of Hours/other base (e.g. care home or private clinic sessions worked in own time)	Yes	Similar to locum surgery work - where the GP performs irregular OOH sessions and/or for different OOH providers/locations as part of an itinerant pattern, the mileage is claimable. Regular travel e.g. under a contract with a care home will not be allowable
Partner, Locum	Travel from home or surgery to course or business meeting	Yes	

If you would like further information then please contact us by calling **01603 227600** or by contacting one of our medical specialists directly:

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