**VAT on Employee Travel and Subsistence (T&S) Mileage Payments**

DCC are in the process of claiming the VAT element of employee T&S mileage payments back from HMRC. We can legitimately go back three years, so are going back to October 2014.

Going forward the intention is to include the appropriate element of claimable VAT in DCCs normal monthly VAT return.

The mileage payments that the claim relates to also includes T&S payments we make to school employees who get paid via SAP.

DCCs claim will include the schools element, it is therefore important that schools using SAP don’t pursue any VAT claim on their own behalf for the T&S mileage payments as this would potentially be double claiming. Bank Account Schools wishing to claim will need to contact Adele Price on the details below.

Once the historic payments have been received from HMRC the appropriate amounts will be refunded to the schools.

If you have any queries please contact [adele.price@derbyshire.gov.uk](mailto:adele.price@derbyshire.gov.uk)