



HEDDLU GOGLEDD CYMRU

Gogledd Cymru diogelach

NORTH WALES POLICE

A **safer** North Wales

Personal Issue Vehicle and Essential User Allowance Policy

Note – The Payroll Department are able to provide estimated taxation rates, however individuals that are considering the option of a Personal Issue Vehicle or Essential User Allowance should seek advice from HMRC to ensure all personal circumstances are considered.

Governance:	Senior Leaders Team Meeting		
Policy Owner:	Director of Finance and Resources		
Department:	Finance and Resources		
Policy Writer:	Fleet Manager		
Policy Number:	115	Version:	3.0
Effective Date:	13/08/2019		
Review Date:	13/08/2022		
CHANGE HISTORY			
Version No:	Author	Changes	Ratification
3.0	HJ	Changes following consultation with Supt’s association (Notice period to revoke policy)	HJ Discussed with DFR

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1. WHY IS THIS POLICY REQUIRED?

This policy will

- 1.1 Provide guidance to North Wales Police personnel around the eligibility criteria and application process for a Personal Issue Vehicle (PIV) and Essential User Allowance.
- 1.2 Provide information and guidance around the use of PIV and set out mandatory actions required from users.
- 1.3 Provide information and guidance around the use of a personal vehicle for business use, and the essential user mileage claim process.

2. WHO SHOULD USE THIS POLICY?

- 2.1 This policy should be used by individuals that are seeking to apply for, or have been issued with a PIV or Essential User Allowance.
- 2.2 This policy covers the issue of PIVs to all Police Officers and Staff. NPCC Chief Officers are exempt from this policy because the allocation of a vehicle or allowance is part of their employment terms and conditions.

3. WHAT SHOULD I CONSIDER WHEN USING THIS POLICY?

- 3.1 [Police Use of Vehicles and Management of Road Risk Policy/Guidance](#)
- 3.2 [Expenses and Allowances Policy](#)
- 3.3 [Expenses and benefits – a Tax guide](#)
- 3.4 [Employee Travel – a Tax and NI contributions guide](#)
- 3.5 [The Road Traffic Act](#)
- 3.6 [The Highway Code](#)

4. ROLES AND RESPONSIBILITIES

4.1	Director of Finance and Resources	- Policy owner - Oversee any changes to this Policy
4.2	Fleet Manager	- Policy Writer - Oversee and action the Personal Issue Vehicle (PIV) application Process - Manage all aspects of the Personal Issue Vehicle
4.3	Payroll Manager	- Oversee and action Essential User Allowance Application - Manage all aspects of the Essential User Allowance scheme - Manage and oversee all organisational tax related activities associated with the PIV and Essential User scheme
4.4	Line Manager	Validate and approve the business case application content and submission.

	• Ensure compliance with this Policy.
4.5 Business Manager	• Regularly review the eligibility criteria of qualifying staff • Provide cost/value for money data where required.
4.6 PIV User/ Essential user claimant.	• Read, comply and fully understand this Policy • Liaise with the Fleet Department to ensure your vehicle is maintained in good mechanical working order and free from damage • Highlight any changes that may affect your eligibility for a PIV or Essential User claims to your Line Manager, Business Manager and Payroll.

5. QUALIFYING CRITERIA AND APPLICATION PROCESS – PERSONAL ISSUE VEHICLES

5.1 Eligibility Criteria for a PIV

Criteria	
On Call Duties	Perform regular and rostered CADRE (on call) duties
Rank/Grade	Chief Inspector, Superintendent & Chief Superintendent
Minimum business mileage per annum/year	6000
Role	Permanent (Note: Temporary or Acting roles are <i>not</i> eligible).

5.2 Personal Issue Vehicle Application Process

Role	Action Required
Applicant	• Contact the Fleet Department for an application form template • Complete application • Send your completed application to your line manager for endorsement
Line Manager	• Validate the business case application content and submission. • Return the completed application to the Fleet Department.
Fleet Department	• Process the completed application form
Payroll Manager	• Advise HM Revenue & Customs (HMRC) of the acquisition or disposal of each PIV • Advise HMRC and the PIV user of the associated benefit in kind at the end of each tax year using form P11D

5.3 Vehicle Withdrawal

5.3.1 Withdrawal by the Organisation

A PIV can be withdrawn from an individual at the discretion of the Force. A period of six months' notice will be given. This may be the result of a change in role and the associated requirement to travel or any other factors deemed to be relevant by the NPCC Director of Finance and Resources.

5.3.2 Relinquishment by the individual

Should an individual who has been issued with and accepted a PIV wish to relinquish the vehicle, a minimum period of one month notice must be given.

5.4 Review

An annual review will be conducted by the relevant service area Business Manager to monitor the affordability and cost of the scheme.

If an individual's circumstances change where they no longer meet the eligibility criteria, it is their responsibility to notify their Line Manager and service area Business Manager at the earliest opportunity.

5.5 Policy Review or Withdrawal

Any decision to withdraw the scheme should be subject of Chief Constable decision following consultation with staff associations. A period of 12 months' notice should be given if the PIV scheme is withdrawn.

6. PERSONAL ISSUE VEHICLE

PIV's issued in accordance with this policy are subject to taxation as a company car.

6.1 Vehicle Choice

A single make and model of vehicle will be adopted as recommended by the Fleet Department. The vehicle choice will be made based on the national/regional procurement contract for a medium sized family vehicle (e.g. Ford Focus, Vauxhall Astra, Peugeot 308).

The PIV user will be offered the choice of a 5 door Hatchback or Estate.

The mandatory standard options that will determine the trim level of the vehicle are

- Bluetooth Hands-free
- Satellite Navigation
- Rear Parking Sensors

Rubber Floor mats will be ordered for each vehicle

6.2 Optional Extras

Optional extras such as tow bars, window tint and roof bars can be added to the specification and must be requested on the business case application as a factory fitted option.

The full cost of any optional extras must be met by the employee and will be deducted from their pay in a single instalment following completion of the installation.

The cost to decommission any optional extras including any parts required to ensure the vehicle is complete at the point of disposal must be met fully by the employee. The hourly rate will be charged at the current workshop rate per hour.

6.3 Vehicle Replacement Period

The replacement period for each PIV will fall in line with the Fleet Department replacement programme parameters which will be determined by the age, mileage and resale value of each vehicle, and will vary depending on the usage. (example 48 months 100,000 miles)

6.4 Emergency Warning Equipment/Commissioning Specification

PIV's should not be fitted with Emergency warning equipment or aftermarket communication devices (Airwave Radio)

All vehicles will be fitted with a telematics data recorder in line with NWP vehicle specification for plain vehicles.

Each PIV will be issued the below items only as part of their equipment specification

- Fuel Card
- Fire Extinguisher
- Log Book
- Tyre Weld (if no spare wheel)
- Small first aid kit

6.5 Servicing, Repair and Maintenance (SRM)

All PIV's will be serviced in line with Force guidelines and protocol and to manufacturers recommended service intervals. The PIV holder should notify the fleet department of any defects at the soonest opportunity.

Tyres will be replaced on PIV's at 3mm of tread in line with the Force policy. Tyre repair will be undertaken when appropriate, by authorised and qualified agents. Further information around the Force Tyre Policy and protocol can be obtained by contacting the Fleet Department.

6.6 Insurance

PIV's will be added to the force Insurance Policy for third part claims. All Insurance costs will be paid by North Wales Police and there will be no excess charge.

Insurance cover extends to the PIV holder's spouse or partner and to NWP employees authorised to drive the vehicle

The cost of any repair to a PIV that isn't covered by the Force's insurance will be met by North Wales Police.

When an employee decides to move away from the PIV scheme, a letter can be obtained by the Fleet Department that will provide information around their driving history. This can be used to support 'no claims bonus' when purchasing personal vehicle insurance.

6.7 Towing

Where an individual has opted for a PIV fitted with a tow bar, the trailer or towing object must be covered for third party liability when being towed and when unattached. The full cost of this cover must be met by the PIV holder.

Towing objects are not insured and damage liability will **not** be paid for any items not owned by North Wales Police. It is strongly recommended that fully comprehensive insurance is sourced by the PIV holder for any personal towing objects or ancillary items (roof box, cycle carrier etc.) that may be fitted to a PIV.

6.8 Tax and MOT

The road fund licence (vehicle tax) and MOT requirements will be managed and funded by North Wales Police Fleet Department.

6.9 Fuel

Fuel should only be obtained using the fuel card issued to the vehicle.

6.10 Breakdown

All PIV's will be covered by a breakdown recovery scheme that will provide 'Home Start' and recovery home from anywhere in the UK. Further details can be obtained from the Fleet Department.

6.11 Training

All PIV users will need to complete a Grade 5 driving assessment with North Wales Police Driving School as a minimum training requirement.

6.12 Collisions

All Collisions and minor damage incidents must be dealt with in line with North Wales Police's [POLVAC](#) process. The control room must be called each time and the POLVAC form must be filled via the Fleet Department Portal.

6.13 Vehicle Disposal

All PIV's should be disposed via the contracted auction house in line with North Wales Police procedures and/or Policy.

7. USE OF A PIV

7.1 Vehicle Checks

All vehicle checks must be completed as stipulated in the [Police Use of Vehicles and Management of Road Risk policy](#) and records kept by the PIV holder.

7.2 Records

Each individual allocated a PIV should maintain a record of business mileage for HMRC taxation purposes and for the quarterly settlement of fuel cost reimbursement for personal use. In addition, it is important that the Force can identify who was driving the car at any given time

The current process adopted by North Wales Police to log vehicle mileage is to manually log all driving activities in a log book.

As a Force owned vehicle, post holders with PIV's will be expected to allow other members of the Force to utilise the vehicle from time to time for police related duties.

7.3 Operational use of a PIV

As PIV's are not equipped with emergency warning equipment, their use is restricted to provide transport only.

PIV's should ***never*** be used to

- Stop moving vehicles
- Protect the scene of an incident
- Make progress
- Emergency response including pursuit

8. PERSONAL / PRIVATE USE OF A PIV

Personal/Private use of a PIV is permitted by the holder and their spouse/partner only. The PIV holder is responsible for ensuring their spouse/partner is aware of the requirement to carry out vehicle checks in line with North Wales Police Policy

Personal/Private use includes home to office travel and any other use not connected with Force's business.

All private fuel, toll and travel charges for personal mileage in a PIV must be borne by the PIV holder.

It is the PIV holder's responsibility to notify the Payroll department of any changes to their personal use of a PIV which might affect any future charging arrangements.

The use of a PIV for private purposes should be in accordance with the regulations and policy in Force which can be amended from time to time

PIV's may be used for annual holidays taken outside the United Kingdom, but the Fleet Manager must be advised in writing. In these circumstances, the post holder must obtain an International Motor Insurance Certificate as issued by the Force's insurers

The post holder will be responsible for any costs or charges involved and also for the costs of car ferry, motorail or equivalent services and any other charges associated with taking the car abroad.

9. QUALIFYING CRITEREA AND APPLICATION PROCESS – ESSENTIAL USER ALLOWANCE

Please refer to the [Expenses and Allowances policy](#) for up to date Essential User Allowance rates

9.1 Eligibility Criteria for Essential User Allowance

Criteria	
On Call Duties	Perform regular and rostered CADRE (on call) duties
Rank/Grade	Western PVPU Inspector, Chief Inspector, Superintendent & Chief Superintendent.
Minimum business mileage per annum/year	No minimum mileage
Role	Only available to Officers and Staff of a substantive rank or in a temporary role (greater than 56 days). (Note: Acting roles are <i>not</i> eligible).

The Essential User Lump Sum is subject to income tax and national insurance contributions and will be deducted from gross pay in the normal manner

9.2 The Essential User Allowance Application Process

Role	Action Required
Applicant	• Contact the Payroll Department for an application form template • Complete application • Send your completed application to your line manager for endorsement
Line Manager	• Validate the business case application content and submission.

	Return the completed application to the Payroll Department.
Payroll Department	Process the completed application form

9.3 Essential User Allowance Withdrawal

Essential User Allowance can be withdrawn from an individual at the discretion of the Force. A period of one month notice will be given. This may be the result of a change in role and the associated requirement to travel, the affordability of the scheme, or any other factors deemed to be relevant by the NPCC Director of Finance and Resources

9.4 Stopping Essential User Allowance

Should an individual who has been granted Essential User Allowance wish to opt out of the scheme, a minimum period of one month notice must be given to the payroll department.

9.5 Review

Where Essential User Allowance has been granted to an individual, a review will be conducted annually by the relevant service area Business Manager to monitor the affordability and cost of the scheme.

If an individual's circumstances change where they no longer meet the eligibility criteria, it is their responsibility to notify their line manager and service area Business Manager at the earliest opportunity.

10. ESSENTIAL USER ALLOWANCE

10.1 Insurance

Officers and Staff that have been authorised to claim Essential User Allowance **must** have appropriate insurance cover for **business use**.

10.2 Training

Individuals that drive their own vehicles for business use will need to complete a Grade 5 driving assessment with North Wales Police Driving School as a minimum training requirement.

10.3 Vehicle Checks

Where personal vehicles are being driven for business use, individuals should complete vehicle checks as outlined in the [Police Use of Vehicles and Management of Road Risk Policy/Guidance](#).

10.4 Vehicle Condition

Individuals that use their own vehicles for business use must ensure their vehicle is roadworthy and legal and have a valid MOT certificate. Dip sample checks on vehicle condition will be carried out periodically by the Fleet Department.

10.5 Sickness

A reduction to the allowance may be considered for sickness absences of greater than one month. The Director of Finance and Resources (or nominated Officer) will have discretionary powers in this instance.

10.6 Collisions

All collisions, damage incidents in personal vehicles whilst being used for business use should be treated as a [POLVAC](#) where the control room is notified, and a POLVAC form is submitted via the fleet web portal

11. USE OF POOL VEHICLES

11.1 Use of Pool Vehicles by Essential User Claimants / PIV Holders

The spirit of the transport provision is to provide financial compensation for a role requirement that sees access to a vehicle is required at material times whilst also assisting with mobility of the Force. The use of public transport and pool vehicle should be supported in the interests of value for money whilst also considering comfort and safety (i.e. extended commutes that exceed a reasonable driven journey). Those in receipt of essential user allowance should be mindful of the need of colleagues to be able to have access to the limited amount of pool vehicles that may not be in receipt of essential user. Those members of staff who have access to a PIV should not have a need to use pool vehicles unless in exceptional circumstances.

Within the boundaries of the approved scheme, employees will be eligible to take a pool vehicle to their home address for the purposes of performing on-call duties; as agreed under the HMRC guidance this would be classified as a non-taxable journey where compliance with the criteria is met. All such journeys must be recorded within the vehicles log book for audit purposes

No planned or incidental **personal journeys** should be incurred in a pool vehicle.

12. DECLARATION & LEGALITIES

12.1 In line with all Force policies, the overarching purpose of this document is to directly support the PCC police and crime plan objectives. Overall the intention of this policy is to provide a safer North Wales.

12.2 In the writing of this policy cognisance has been taken of the college of policing code of ethics (2014).

12.3 North Wales Police policies will be written in accordance with the approved corporate format and published on the Force Intranet, allowing access to staff and public, where appropriate, on the pages of the public facing Internet site under the Force publication scheme and Freedom of Information Act 2000.

12.4 The following main legal requirements have been identified within this policy:

- Equality Act 2010
- Human Rights Act 1998
- The Welsh Language (Wales) Measure 2011 and the Welsh Language Standards for the Chief Constable
- Data Protection Act 2018
- Freedom of Information Act 2000
- Health and Safety Act 1974

12.5 This policy has been written giving due regard to the above legislation and has considered the risk of unfair and/or disproportionate impacts on individuals or groups (actual or perceived) and has done so via an equality impact assessment (EIA).

12.6 New legislative requirements or changes in Force structure may necessitate a review of this policy document.

12.7 This Policy should be used in conjunction with the below associated documents

- Highway Code

- Road Traffic Acts & Road Vehicle (Construction and Use) Regulations
- Health & Safety at Work Act 1974
- Police (Health & Safety) Act 1997
- Management of Health & safety at Work Regulations 1999
- Provision and Use of Work Equipment Regulations
- Road Traffic Regulation Act 1984
- The Road Safety Bill 2004
- North Wales Police Pursuit Policy
- Force Grievance Procedure