

## **Police & Crime Commissioner for Nottinghamshire**

### **Chief Constable Vehicle Provision Scheme 2022**

The Police Reform and Social Responsibility Act 2011 sets out the Police & Crime Commissioner (PCC) responsibility for the Chief Constable's appointment and terms and conditions. This paper sets out the car benefit available to the Chief Constable (CC) appointed in 2022.

#### **Scheme Summary**

This scheme outlines the terms and conditions around the availability of a provided car for the CC of Nottinghamshire Police Force.

As part of the scheme the CC is entitled to a vehicle provided (known as '**Provided Vehicle**') by the Nottinghamshire Office of the PCC for operational use in the course of their duties. Some personal use is also permitted as described in this policy.

No cash alternative will be offered.

A full copy of the scheme approved by the PCC is set out below.

#### **Provided Vehicle Key Features:**

Value:

Maximum Vehicle Purchase Cost for 2022 for the Chief Constable will be £42,000 including VAT (this is the new cost to the Force). This amount will increase each year in line with RPI rates.

The CC may be permitted, at the discretion of the PCC, to have upgrades to the standard model or choose another suitable car. However, they will be required to pay the additional VAT inclusive cost of the upgrades/other car.

Vehicle Type:

The vehicle selected should be appropriate for the use to which it will be put, and the conditions in which it will be used, and subject to approval by the PCC. For clarity, the vehicle will need to:

- Have a minimum of four doors.
- Be an estate, hatchback or SUV/ MPV type of vehicle.
- Not be seen to be of an excessive 'luxury' brand e.g. Porsche/ Jaguar.
- Additional criteria may be applied depending on Force demands or requirements.
- The car will have a 'standard fit' specification as follows:
  - Permanently fitted, forward facing dashboard blue LED flashing light
  - Two permanently fixed Blue and two white LED grille mounted lights
  - Rear facing fixed red LED lamps
  - Fixed wailer system with a 100-Watt output
  - Bluetooth phone capability.
  - Additional blue flashing LED lights as required
  - Additional traffic light switch to inhibit the forward-facing blues and siren.

Vehicles will be purchased in circumstances that ensure best value for money, will be of sober colour and reflect the values of the service. It is expected that in most cases the

vehicle will be from a select list of vehicles maintained by the Fleet Manager that are available through national contracts and reflect the fleet strategy.

A vehicle is supplied to the CC for business and, where so requested, for social and domestic use. The vehicle will be insured on a fully comprehensive basis and will include cover for Warranted Force employees over the age of 21 who are driving the vehicle with the express approval of the CC.

The vehicles will be taxed and maintained according to manufacturer's maintenance schedules. All replacement parts required to maintain the vehicles in a roadworthy condition, e.g., tyres, exhausts, will be supplied and fitted as part of the scheme.

A full vehicle recovery service will be supplied in respect of the vehicles. This will cover both business and personal use in the UK.

The vehicle supplied to the CC will normally be replaced at a time when, in the opinion of the Fleet Manager, it is at its optimal trade-in value. This would normally be at 4 years or 80,000 miles, unless there are extenuating circumstances that require the vehicle to be replaced sooner or later. At the conclusion of this period the vehicle will be sold and there will be no rights to a CC to purchase the vehicle from the force.

If the CC leaves the position before the vehicle is at the point of disposal, if appropriate the vehicle should be provided to the incoming CC until it reaches optimal trade-in value. Otherwise, it will be disposed of by the Fleet Manager in the normal manner, or re-purposed within the fleet. If the CC is transferring to another Force and so wishes and if appropriate terms can be agreed with the transferee Force, then the vehicle may be sold to that Force.

The vehicles supplied remain the property of the Office of the PCC and are part of the fleet. They are therefore available for use for official purposes as directed by the Chief Constable.

In relation to the cost of fuel, the CC will be supplied with a fuel card to obtain fuel on account for business and personal use. The CC will maintain a detailed record of business mileage and will reimburse the Force for all personal miles in accordance with the HMRC Advisory Fuel Rates.

In respect of business use, the CC will be expected to undertake all travel within Nottinghamshire by provided car, subject to weather and health and safety implications.

Running Costs are covered by the Force to include the following:

- o Fuel via provision of Fuel Card
- o Servicing
- o Repairs & Maintenance (tyres, etc.)
- o Recovery
- o Road Fund Licence
- o Insurance – for Warranted Force employees over the age of 21

### **Personal mileage**

This is payable by participant to Force at HMRC Advisory Fuel Rate by means of monthly salary deduction following submission to Payroll Services.

### **Taxation Issues**

For the CC, the police vehicle will be 'role equipped' for police use and therefore will be treated as an exempt vehicle for taxation purposes under S248A ITEPA 2003.

The Force will not need to report the use of a provided vehicle by a Warranted Chief Officer as a benefit in kind to the HMRC on form P11D each year as long as the use meets the requirements of the emergency vehicle exemption, as set out below.

### **Vehicle Log Sheets, Journey and Mileage Recording**

All vehicle use **must be accurately recorded** on the appropriate Vehicle Logbook.

- Full journey details for each journey
- Journeys signed off by the user
- Freedom of Movement mileage recorded.
- Standard Tests and vehicle damage checks completed
- Fuel issues recorded with the receipts attached to Vehicle Log Sheet

Any failure to complete accurate record of journeys will be considered a disciplinary matter and dealt with accordingly.

In order to meet the conditions of the Emergency Vehicle exemption, vehicle logbooks will be audited to confirm compliance.

### **Travel Limitations**

To comply with Section 248A ITEPA 2003 as set out below, HMRC guidance says that “such use as is permitted can only be reasonably local to the area in which the employee lives and works (they are unlikely to be in a position to meet this condition otherwise)”. However, the CC has greater travel freedom because of their 24/7 continuous duty responsibilities. The vehicle should be used for all reasonable travel on mainland Great Britain where there may be a requirement to return to duty and where the use of the provided vehicle is the most efficient means for such return. However, the following restrictions apply:

- The vehicle cannot be taken outside of the UK.
- Non-service passengers should not be carried in provided vehicles under blue light conditions.
- The vehicle will not be permitted to be driven by a member of the CCs family.

It is the CC’s responsibility to ensure that any Freedom of Movement travel, as defined below, is made in accordance with these criteria. There could be a tax liability incurred because of travel outside of these criteria, which could be levied against the individual.

### **Permitted Use**

Permitted use will cover all mileage when the CC is deemed on duty, in the following circumstances:

1. When on official Nottinghamshire Police business
2. When providing operational cover from home outside of normal office hours
3. Other reasonable mileage within the UK when on 24/7 call – see ‘Freedom of Movement’ below.

### **Freedom of Movement**

The employee is afforded Freedom of Movement (‘FOM’), during periods of standby/call-out duty, in and around the area within which his or her normal duties are performed.

HM Revenue & Customs accept that Chief Officers who are on 24/7 call and have Gold Command duties fall within the S248A exemption in respect of all reasonable travel requirements within the UK.

The CC will be required to repay the fuel costs of any personal mileage when it entails travel outside the Force area.

### **Periods of Duty**

Warranted Chief Officers are available for operational duties on a 24/7 basis and could be called upon at any time to manage an urgent and significant incident. This vehicles is therefore made available to the CC on this basis. It is further recognised that, depending on the seriousness of any policing matter, the CC may be required to return to Force during periods of annual leave. For that reason, vehicles will remain available to them during any such periods of leave.

### **Use of Service Provided Vehicles**

The provided vehicle shall not be used at any time for any business other than that of Nottinghamshire Police. The vehicle shall not be used personally, for hire, reward, or any form of competition.

When attending residential courses, provided vehicles may be used for personal journeys. Only travel to and from the course venue are permitted to be classified as business travel.

### **Replacement**

This will be in the opinion of the Fleet Manager, when it is at its optimal trade-in value. This would normally be at 4 years or 80,000 miles, unless there are extenuating circumstances that require the vehicle to be replaced sooner or later.

### **Legislation and Guidance**

Section 248A ITEPA 2003, exempts emergency vehicles from any charge under the van, car or residual benefits legislation if the statutory conditions are all met. The intention is not to provide free benefits but to improve emergency response times. There is no charge to tax for the personal use of an emergency vehicle where all the conditions are met.

In summary these conditions are:

- The person must be employed in an emergency service.
- The vehicle must be an emergency vehicle which is used to respond to emergencies and has fixed to it a lamp designed to emit a flashing light for use in emergencies.
- The emergency vehicle must be made available on terms which prohibit its personal use otherwise than when the person is on call, engaged in commuting or is afforded Freedom of Movement (FOM).
- A person is "on call" when at the time they use the emergency vehicle, the person must be liable, as part of normal duties, to be called on to use it to respond to emergencies. Permitted use in this respect is not limited to ordinary commuting etc., but such use as is permitted can only be reasonably local to the area in which the employee lives and works (they are unlikely to be able to meet this condition otherwise).
- A person to whom an emergency vehicle is made available is engaged in commuting when the person is using the vehicle for ordinary commuting or for travel between two places that is for practical purposes substantially ordinary commuting.