

## **Employment with Abacus Ltd**

(1) Dom was paid a gross annual salary of £64,800 when employed by Abacus Ltd.

(2) On 15 May 2021 Abacus Ltd gave Dom a briefcase costing £100 as a reward for passing a professional exam.

(3) During the tax year 2021-22, Dom drove 900 miles on Abacus Ltd company business using his private motor car. Abacus Ltd reimbursed him for this mileage at a rate of 35 pence per mile.

**What is the amount of approved mileage allowance?**