

Travel - mileage and fuel allowances

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Approved mileage rates

From 2002-03 to 2010-11	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	40p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Approved mileage rates

From 2011-12	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Passenger payments - cars and vans

5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them. Only payments specifically for carrying passengers count and there is no relief if you receive less than 5p or nothing at all.

Company Cars

The charge is based on the price of the car for tax purposes (normally the list price) and accessories multiplied by an appropriate percentage based on the level of CO2 emissions and the fuel the car uses. There is a ready-reckoner of appropriate percentages for petrol-powered cars and summaries of adjustments to those percentages for years from 2002-03 to 2005-06 and for years from 2006-07 onwards.

Company Vans

The rules on which the charge is based were changed from 2005-06. The charges are:

Type	years to 2006-07	years from 2007-08
van less than 4 years old at the end of the tax year	£500	£3,000
all other vans	£350	£3,000

Fuel charges - company cars and vans

Cars: to calculate the benefit charge on free or subsidised fuel for private use, the appropriate percentage used in calculating car benefit is applied to a set figure known as the car fuel benefit multiplier.

Car fuel benefit multiplier

Year	Amount
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