

Mileage Allowances

For Employees Using Their Own Transport

The approved maximum tax and national insurance free mileage allowances for employees using their own transport for business are as follows:

Flat rate	First 10,000 miles	Miles over 10,000
Car / Van	40p	25p
Motorcycle	24p	24p
Bicycle	20p	20p

Income Tax and NICs are due when allowances exceed these rates. Employees can claim tax relief on any shortfall.

Rates of up to 5p per mile, per passenger, are also tax and NIC free when paid for the carriage of fellow employees on the same business trip.

Fuel-only mileage rates

HMRC advisory mileage rates as at January 2008 for employee private mileage reimbursement or employer reimbursement of business mileage are:

	Petrol	Diesel	LPG
Up to 1400cc	11p	11p	7p
1401cc - 2000cc	13p	11p	8p
Over 2000cc	19p	14p	11p

Newbury

James Cowper, Phoenix House
Bartholomew Street, Newbury
Berkshire RG14 5QA

Tel: +44 (0)1635 35255

Fax: +44 (0)1635 40500

Oxford

James Cowper, Willow Court
7 West Way, Botley
Oxford OX2 0JB

Tel: +44 (0)1865 200500

Fax: +44 (0)1865 200501

Reading

James Cowper, 3 Wesley Gate
Queen's Road, Reading
Berkshire RG1 4AP

Tel: +44 (0)118 959 0261

Fax: +44 (0)118 939 3385