



Tax rates and allowances 2018-19

Travel Allowances

For either private vehicles or company cars, you cannot claim for travelling to where you work, unless it is a temporary place of work.

Private Vehicles - approved mileage rates

	Business Miles	2018-19	2017-18
Cars and vans	Up to 10,000	45p	45p
	Over 10,000	25p	25p
Each passenger making the same trip		5p	5p
Motor cycles		24p	24p
Bicycles		20p	20p

Notes

1. These rates represent the maximum tax-free mileage allowances for employees using their own vehicles for business.
2. Any excess is taxable.
3. If the employee receives less than the statutory rate, tax relief can be claimed on the difference.

Company Cars - advisory fuel rates

Engine Size	Petrol		LPG		Engine Size	Diesel	
	From 01.03.18	01.12.17 to 28.02.18	From 01.03.18	01.12.17 to 28.02.18		From 01.03.18	01.12.17 to 28.02.18
Up to 1,400cc	11p	11p	7p	7p	Up to 1,600cc	9p	9p
1,401cc - 2,000cc	14p	14p	8p	9p	1,601cc - 2,000cc	11p	11p
Over 2,000cc	21p	21p	13p	14p	Over 2,000cc	13p	13p

Note

- Hybrid cars are treated as either petrol or diesel cars for this purpose.
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