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HM Revenue
& Customs

Guidance

Travel — mileage and fuel rates and allowances

Updated 21 May 2026

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Approved mileage rates from tax year 2026 to 2027

Vehicle type	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	55p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Approved mileage rates from tax year 2011 to 2026

Vehicle type	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 (https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim24705) of appropriate percentages for petrol-powered cars.

Company vans

The charges are:

Tax year	Amount
2026 to 2027	£4,170
2025 to 2026	£4,020
2024 to 2025	£3,960
2023 to 2024	£3,960
2022 to 2023	£3,600
2021 to 2022	£3,500
2020 to 2021	£3,490
2019 to 2020	£3,430
2018 to 2019	£3,350
2017 to 2018	£3,230
2016 to 2017	£3,170
2015 to 2016	£3,150