

Here to help you build a better business

HMRC approved business mileage rates for privately owned vehicles

Vehicle Type	First 10,000 business miles in tax year (per mile)	Each business mile over 10,000 in tax year (per mile)
Cars and vans (inc. EVs)	45p	25p
Passenger payments (cars & vans)	5p (per passenger per mile)	5p (per passenger per mile)
Motorcycles	24p	24p
Bicycles	20p	20p

HMRC approved business mileage rates for employer owned vehicles

Vehicle Type	Advisory fuel rate (per mile)
Petrol cars up to 1400cc	13p
Petrol cars between 1401 – 2000cc	15p
Petrol cars over 2000cc	23p
Diesel cars up to 1600cc	13p
Diesel cars between 1601cc – 2000cc	15p
Diesel cars over 2000cc	20p
LPG cars up to 1400cc	10p
LPG cars between 1401cc – 2000cc	11p
LPG cars over 2000cc	17p
Fully electric cars	9p
Hybrid cars	Treated as petrol/diesel cars