



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: