

Edale Parish Council

Mileage Allowance Rates

Adopted 8th June 2016

Edale Parish Council will reimburse mileage cost claims for the Clerk and Councillors, at the government specified rate as detailed in the attached schedule.

Signed by the Chair of Edale Parish Council meeting of the 8th June 2016

Signature:

Name:

Minute reference:



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EIM31240 - Employees using own vehicles for work: statutory mileage rates 2002/03 onwards: kinds of vehicle

Section 230(2) ITEPA 2003

Statutory mileage rates are used to work out the approved amount for mileage allowance payments ([EIM31230](#)), the maximum amount of mileage allowance payments that can be paid free of tax under the AMAPs legislation. They are also used to calculate the amount of any mileage allowance relief (MAR) available to the employee ([EIM31330](#)). These rates are shown below; any changes will be included as they occur.

The statutory rates are:

For 2002-03 to 2010-11

Kind of vehicle Business miles 2002/03 -2010-11

From 2011-12

Kind of vehicle	Business miles	2011-12 onwards
Car or van	First 10,000	After that 45p25p
Motor cycle	All	24p
Cycle	All	20p

Kinds of vehicle

As the tables show, vehicles within the AMAPs scheme are grouped into three kinds:

- cars and vans
- motor cycles
- cycles.

Business mileage and mileage allowance payments (MAPs) for all vehicles within the same kind are merged as though they related to a single vehicle, but separate calculations are made for each different kind of vehicle.

This rule is amended where different employments are associated (see [EIM31280](#)).

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