

# **Edale Parish Council**

## **Mileage Allowance Rates**

**Adopted 12<sup>th</sup> June 2019**

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 12<sup>th</sup> June 2019

Signature:

Name:

Minute reference:

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HMRC internal manual

# Employment Income Manual

**From::** HM Revenue & Customs  
**Published::** 29 February 2016  
**Updated::** 11 April 2017, see all updates

## 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 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/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 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/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
Car or van	First 10,000	40p
Car or van	After 10,000	25p
Motor cycle	All	24p
Cycle	All	20p

#### From 2011/12

Kind of vehicle	Business miles	2011/12 onwards
Car or van	First 10,000	45p
Car or van	After 10,000	25p
Motor cycle	All	24p

Kind of vehicle	Business miles	2011/12 onwards
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 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim31280>)).

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