

Harris Stewart

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Rates and Allowances - Mileage Allowances

For Employees Using Their Own Transport

The approved flat rate maximum tax and national insurance free mileage allowances for employees using their own transport for business are as follows:

	First 10,000	Miles over
Car	40p	25p
Motorcycle	24p	24p
Bicycle	20p	20p

Income Tax and NICs are due on any excess allowance paid over and above these rates. Employees can claim tax relief on any shortfall.

Rates of up to 5p per mile, per passenger, are also tax and NIC free when paid for the carriage of fellow employees on the same business trip.