

Appendix C

Car allowances and mileage payments

Car Mileage Rates

From 1 April 2011 the compulsory car allowance and mileage rates for higher engine banding payments are only to be paid to employees whose vehicles fall within the DVLA bandings A-E for CO2 emissions. Employees whose vehicles fall outside these DVLA bandings will be restricted to the payments for the lower engine size banding, irrespective of the size of their vehicle's engine.

	<u>451 - 999cc</u>	<u>1000</u>	-	<u>1200</u>	-
<u>Compulsory car users</u>		<u>1199cc</u>		<u>1450cc</u>	
Lump sum per annum	£846	£963		£1,239	
per mile first 8,500	36.9p	40.9p		50.5p	
per mile after 8,500	13.7p	14.4p		16.4p	

<u>1000</u>	-	<u>1200</u>	-
<u>1199cc</u>		<u>1450cc</u>	
Only payable for cars within DVLA bandings A-E for CO2 emissions			
£963		£1,239	
40.9p		50.5p	
14.4p		16.4p	

	<u>451 - 999cc</u>	<u>1000</u>	-	<u>1200</u>	-
<u>Casual users</u>		<u>1199cc</u>		<u>1450cc</u>	
per mile first 8,500	46.9p	52.2p		65.0p	
per mile after 8,500	13.7p	14.4p		16.4p	

<u>1000</u>	-	<u>1200</u>	-
<u>1199cc</u>		<u>1450cc</u>	
Only payable for cars within DVLA bandings A-E for CO2 emissions			
52.2p		65.0p	
14.4p		16.4p	

Motorcycle Rate

This will be paid in accordance with the [HMRC approved amount](#) which is 24p per mile.

Bicycle Rate

This will be paid in accordance with the [HMRC approved amount](#) which is 20p per mile.