

Appendix 1c

Allowances and Mileage Rates

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.

The table below shows the rates with effect from 1 April 2011:

	<u>451 - 999cc</u>	<u>1000</u> <u>1199cc</u>	-	<u>1200</u> <u>1450cc</u>	-
<u>Compulsory car users</u>					Only payable for cars within DVLA bandings A-E for CO2 emissions
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>451 - 999cc</u>	<u>1000</u> <u>1199cc</u>	-	<u>1200</u> <u>1450cc</u>	-
<u>Casual users</u>					Only payable for cars within DVLA bandings A-E for CO2 emissions
per mile first 8,500	46.9p	52.2p		65.0p	
per mile after 8,500	13.7p	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.

Change of Vehicle

You should provide original copies of your vehicle registration document, evidence of valid tax and MOT and insurance certificate for the vehicle you will be using for work purposes to your manager. Your manager is responsible for checking this documentation before approving any mileage claims made for the new vehicle.