

Fuel Advisory Rates



All figures in pence.

From 1 September 2014

Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	14	2.33	9	1.50	1600cc or less	11	1.83
1401 – 2000cc	16	2.67	11	1.83	1601 – 2000cc	13	2.17
Over 2000cc	24	4.00	16	2.67	Over 2000cc	17	2.83

These rates apply to all journeys on or after 1 September 2014 until further notice.

For one month from the date of change, employers may use either the previous or new current rates as they choose.

From 1 June 2014

Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	14	2.33	9	1.50	1600cc or less	12	2.00
1401 – 2000cc	16	2.67	11	1.83	1601 – 2000cc	14	2.33
Over 2000cc	24	4.00	16	2.67	Over 2000cc	17	2.83

From 1 March 2014

Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	14	2.33	9	1.50	1600cc or less	12	2.00
1401 – 2000cc	16	2.67	11	1.83	1601 – 2000cc	14	2.33
Over 2000cc	24	4.00	17	2.83	Over 2000cc	17	2.83

From 1 December 2013

Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	14	2.33	9	1.50	1600cc or less	12	2.00
1401 – 2000cc	16	2.67	11	1.83	1601 – 2000cc	14	2.33
Over 2000cc	24	4.00	16	2.67	Over 2000cc	17	2.83

From 1 September 2013

Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	10	1.67	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	11	1.83	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	16	2.67	Over 2000cc	18	3.00

From 1 June 2013

Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	10	1.67	1600cc or less	12	2.00
1401 – 2000cc	17	2.83	12	2.00	1601 – 2000cc	14	2.33
Over 2000cc	25	4.17	18	3.00	Over 2000cc	18	3.00

<u>From 1 March 2013</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	10	1.67	1600cc or less	13	2.17
1401 – 2000cc	18	3.00	12	2.00	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	18	3.00	Over 2000cc	18	3.00
<u>From 1 December 2012</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	11	1.83	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	13	2.17	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	18	3.00	Over 2000cc	18	3.00
<u>From 1 September 2012</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	10	1.67	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	12	2.00	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	17	2.83	Over 2000cc	18	3.00
<u>From 1 June 2012</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	11	1.83	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	13	2.17	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	19	3.17	Over 2000cc	18	3.00
<u>From 1 March 2012</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	10	1.67	1600cc or less	13	2.17
1401 – 2000cc	18	3.00	12	2.00	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	18	3.00	Over 2000cc	19	3.17
<u>From 1 December 2011</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	10	1.67	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	12	2.00	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	18	3.00	Over 2000cc	18	3.00

<u>From 1 September 2011</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	11	1.83	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	12	2.00	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	18	3.00	Over 2000cc	18	3.00

<u>From 1 June 2011</u>							
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)	Engine size	Cost/mile Diesel	VAT (pence per mile)
1400cc or less	15	2.50	11	1.83	1600cc or less	12	2.00
1401 – 2000cc	18	3.00	13	2.17	1601 – 2000cc	15	2.50
Over 2000cc	26	4.33	18	3.00	Over 2000cc	18	3.00

<u>From 1 March 2011</u>						
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile diesel	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)
1400cc or less	14	2.33	13	2.17	10	1.67
1401 – 2000cc	16	2.67	13	2.17	12	2.00
Over 2000cc	23	3.83	16	2.67	17	2.83

<u>From 4 January 2011</u>						
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile diesel	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)
1400cc or less	13	2.17	12	2.00	9	1.50
1401 – 2000cc	15	2.50	12	2.00	10	1.67
Over 2000cc	21	3.50	15	2.50	15	2.50

<u>From 1 December 2010</u>						
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile diesel	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)
1400cc or less	13	1.94	12	1.79	9	1.34
1401 – 2000cc	15	2.23	12	1.79	10	1.49
Over 2000cc	21	3.13	15	2.23	15	2.23

<u>From 1 June 2010</u>						
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile diesel	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)
1400cc or less	12	1.79	11	1.64	8	1.19
1401 – 2000cc	15	2.23	11	1.64	10	1.49
Over 2000cc	21	3.13	16	2.38	14	2.09

<u>From 1 January 2010</u>						
Engine size	Cost/mile petrol	VAT (pence per mile)	Cost/mile diesel	VAT (pence per mile)	Cost/mile LPG	VAT (pence per mile)
1400cc or less	11	1.64	11	1.64	7	1.04
1401 – 2000cc	14	2.09	11	1.64	8	1.19
Over 2000cc	20	2.98	14	2.09	12	1.79