

## Fuel Advisory Rates



All figures in pence.

<u>From 1 June 2017</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	11	1.83	7	1.17	1600cc or less	9	1.50
1401 – 2000cc	14	2.33	9	1.50	1601 – 2000cc	11	1.83
Over 2000cc	21	3.50	14	2.33	Over 2000cc	13	2.17

These rates apply to all journeys on or after 1 June 2017 until further notice.

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

<u>From 1 March 2017</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	11	1.83	7	1.17	1600cc or less	9	1.50
1401 – 2000cc	14	2.33	9	1.50	1601 – 2000cc	11	1.83
Over 2000cc	22	3.67	14	2.33	Over 2000cc	13	2.17

<u>From 1 December 2016</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	11	1.83	7	1.17	1600cc or less	9	1.50
1401 – 2000cc	14	2.33	9	1.50	1601 – 2000cc	11	1.83
Over 2000cc	21	3.50	13	2.17	Over 2000cc	13	2.17

<u>From 1 September 2016</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	11	1.83	7	1.17	1600cc or less	9	1.50
1401 – 2000cc	13	2.17	9	1.50	1601 – 2000cc	11	1.83
Over 2000cc	20	3.33	13	2.17	Over 2000cc	13	2.17

<u>From 1 June 2016</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	10	1.67	7	1.17	1600cc or less	9	1.50
1401 – 2000cc	13	2.17	9	1.50	1601 – 2000cc	10	1.67
Over 2000cc	20	3.33	13	2.17	Over 2000cc	12	2.00

<u>From 1 March 2016</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	10	1.67	7	1.17	1600cc or less	8	1.33
1401 – 2000cc	12	2.00	8	1.33	1601 – 2000cc	10	1.67
Over 2000cc	19	3.17	13	2.17	Over 2000cc	11	1.83

<u>From 1 December 2015</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	11	1.83	7	1.17	1600cc or less	9	1.50
1401 – 2000cc	13	2.17	9	1.50	1601 – 2000cc	11	1.83



<b>1400cc or less</b>	<b>14</b>	<b>2.33</b>	<b>9</b>	<b>1.50</b>	<b>1600cc or less</b>	<b>12</b>	<b>2.00</b>
<b>1401 – 2000cc</b>	<b>16</b>	<b>2.67</b>	<b>11</b>	<b>1.83</b>	<b>1601 – 2000cc</b>	<b>14</b>	<b>2.33</b>
<b>Over 2000cc</b>	<b>24</b>	<b>4.00</b>	<b>16</b>	<b>2.67</b>	<b>Over 2000cc</b>	<b>17</b>	<b>2.83</b>

<u>From 1 September 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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>10</b>	<b>1.67</b>	<b>1600cc or less</b>	<b>12</b>	<b>2.00</b>
<b>1401 – 2000cc</b>	<b>18</b>	<b>3.00</b>	<b>11</b>	<b>1.83</b>	<b>1601 – 2000cc</b>	<b>15</b>	<b>2.50</b>
<b>Over 2000cc</b>	<b>26</b>	<b>4.33</b>	<b>16</b>	<b>2.67</b>	<b>Over 2000cc</b>	<b>18</b>	<b>3.00</b>

<u>From 1 June 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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>10</b>	<b>1.67</b>	<b>1600cc or less</b>	<b>12</b>	<b>2.00</b>
<b>1401 – 2000cc</b>	<b>17</b>	<b>2.83</b>	<b>12</b>	<b>2.00</b>	<b>1601 – 2000cc</b>	<b>14</b>	<b>2.33</b>
<b>Over 2000cc</b>	<b>25</b>	<b>4.17</b>	<b>18</b>	<b>3.00</b>	<b>Over 2000cc</b>	<b>18</b>	<b>3.00</b>

<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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>10</b>	<b>1.67</b>	<b>1600cc or less</b>	<b>13</b>	<b>2.17</b>
<b>1401 – 2000cc</b>	<b>18</b>	<b>3.00</b>	<b>12</b>	<b>2.00</b>	<b>1601 – 2000cc</b>	<b>15</b>	<b>2.50</b>
<b>Over 2000cc</b>	<b>26</b>	<b>4.33</b>	<b>18</b>	<b>3.00</b>	<b>Over 2000cc</b>	<b>18</b>	<b>3.00</b>

<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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>11</b>	<b>1.83</b>	<b>1600cc or less</b>	<b>12</b>	<b>2.00</b>
<b>1401 – 2000cc</b>	<b>18</b>	<b>3.00</b>	<b>13</b>	<b>2.17</b>	<b>1601 – 2000cc</b>	<b>15</b>	<b>2.50</b>
<b>Over 2000cc</b>	<b>26</b>	<b>4.33</b>	<b>18</b>	<b>3.00</b>	<b>Over 2000cc</b>	<b>18</b>	<b>3.00</b>

<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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>10</b>	<b>1.67</b>	<b>1600cc or less</b>	<b>12</b>	<b>2.00</b>
<b>1401 – 2000cc</b>	<b>18</b>	<b>3.00</b>	<b>12</b>	<b>2.00</b>	<b>1601 – 2000cc</b>	<b>15</b>	<b>2.50</b>
<b>Over 2000cc</b>	<b>26</b>	<b>4.33</b>	<b>17</b>	<b>2.83</b>	<b>Over 2000cc</b>	<b>18</b>	<b>3.00</b>

<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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>11</b>	<b>1.83</b>	<b>1600cc or less</b>	<b>12</b>	<b>2.00</b>
<b>1401 – 2000cc</b>	<b>18</b>	<b>3.00</b>	<b>13</b>	<b>2.17</b>	<b>1601 – 2000cc</b>	<b>15</b>	<b>2.50</b>
<b>Over 2000cc</b>	<b>26</b>	<b>4.33</b>	<b>19</b>	<b>3.17</b>	<b>Over 2000cc</b>	<b>18</b>	<b>3.00</b>

<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)
<b>1400cc or less</b>	<b>15</b>	<b>2.50</b>	<b>10</b>	<b>1.67</b>	<b>1600cc or less</b>	<b>13</b>	<b>2.17</b>
<b>1401 – 2000cc</b>	<b>18</b>	<b>3.00</b>	<b>12</b>	<b>2.00</b>	<b>1601 – 2000cc</b>	<b>15</b>	<b>2.50</b>
<b>Over 2000cc</b>	<b>26</b>	<b>4.33</b>	<b>18</b>	<b>3.00</b>	<b>Over 2000cc</b>	<b>19</b>	<b>3.17</b>

<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	

<b>1401 – 2000cc</b>	<b>14</b>	<b>2.09</b>	<b>11</b>	<b>1.64</b>	<b>8</b>	<b>1.19</b>
<b>Over 2000cc</b>	<b>20</b>	<b>2.98</b>	<b>14</b>	<b>2.09</b>	<b>12</b>	<b>1.79</b>

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