

Fuel Advisory Rates



All figures in pence.

From 1 March 2012

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

From 1 December 2011

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

From 1 September 2011

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

From 1 June 2011

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

From 1 March 2011

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

From 4 January 2011

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

From 1 December 2010

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

From 1 June 2010

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

From 1 January 2010

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

From 1 December 2009

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	1.43	11	1.43	7	0.91
1401 – 2000cc	14	1.83	11	1.43	8	1.04
Over 2000cc	20	2.61	14	1.83	12	1.57

From 1 July 2009

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	10	1.30	10	1.30	7	0.91
1401 – 2000cc	12	1.57	10	1.30	8	1.04
Over 2000cc	18	2.35	13	1.70	12	1.57

From 1 Jan 2009

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	10	1.30	11	1.43	7	0.91
1401 – 2000cc	12	1.57	11	1.43	9	1.17
Over 2000cc	17	2.22	14	1.83	12	1.57

<u>From 1 Dec 2008</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	1.57	13	1.70	7	0.91
1401 – 2000cc	15	1.96	13	1.70	9	1.17
Over 2000cc	21	2.74	17	2.22	13	1.70

<u>From 1 July 2008</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	13	1.94	7	1.04
1401 – 2000cc	15	2.23	13	1.94	9	1.34
Over 2000cc	21	3.13	17	2.53	13	1.94

<u>From 1 January 2008</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	13	1.94	11	1.64	8	1.19
Over 2000cc	19	2.83	14	2.09	11	1.64

<u>From 1 August 2007</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	10	1.49	10	1.49	6	0.89
1401 – 2000cc	13	1.94	10	1.49	8	1.19
Over 2000cc	18	2.68	13	1.94	10	1.49

<u>From 1 February 2007</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	9	1.34	9	1.34	9	1.34
1401 – 2000cc	11	1.64	9	1.34	7	1.04
Over 2000cc	16	2.38	12	1.79	10	1.49

<u>From 1 July 2006</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	10	1.49	7	1.04
1401 – 2000cc	13	1.94	10	1.49	8	1.19
Over 2000cc	18	2.68	14	2.09	11	1.64

From 1 July 2005

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	10	1.49	9	1.34	7	1.04
1401 – 2000cc	12	1.79	9	1.34	8	1.19
Over 2000cc	16	2.38	13	1.94	10	1.49