

RATES OF TRAVEL AND SUBSISTENCE ALLOWANCES

Mileage and Fuel Allowances

	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Essential User Car and Van rate	45p	25p
Casual User Car and van rate	45p	25p
Motorcycle rate	24p	24p
Bicycle rate	20p	20p
Passenger Rate - essential and casual car user only	5p	

Subsistence Allowances

Breakfast	£7.77	Tea	£ 4.21
Lunch	£10.71	Evening Meal	£13.29