



COMMUNITY ACCOUNTANCY PROJECT - GUIDANCE NOTES

Authorised Mileage Rates

The Inland Revenue authorised mileage rates (AMRs) provide an easy guide for employers to the levels of mileage allowances that may be paid free of any income tax and NICs to employees, who use their own car, pedal cycle and motor cycle, for business travel. This does not include travel to/from your work place.

The Rates from 6 April 2007:

	On the first 4,000 miles in tax year	On each mile over 10,000 miles in tax year
Cars or Vans	40p	25p
Motorcycle	24p	
Cycle	20p	

Inland Revenue leaflets are available from any Tax Office.

For more information, you can contact Inland Revenue directly on the following numbers:

General Payroll Matters:

Employer less than 3 years 0845 6070 143

Employer more than 3 years 0845 7143 143

Helpline: 0845 6055 999

Or visit their website – www.hmrc.gov.uk for a fact sheet 'Using your own vehicle for work'.