

## Mileage payments 2017-2018

These rates are the maximum amount that can be paid to the employee for travelling in their own cars without accounting for tax and NIC.

If the employee is paid more than this amount, tax and NIC must be paid on the difference.

If the employee is paid less than this amount they can claim tax relief on the difference.

Type of Vehicle	£ per mile up to 10,000 Miles	£ per mile over 10,000 Miles
Cars and Vans	£0.45	£0.25
Motorcycles	£0.24	£0.24
Bicycles	£0.20	£0.20

### Passenger payments

Employees can also claim 5p per mile for each passenger who accompanies them on a business journey.

Please use this document in conjunction with the information provided on the HMRC website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

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