

## Car Mileage Rates

### Her Majesty's Revenue and Customs (HMRC) – Car Mileage Rates

#### Rates per Business Mile

Type of Vehicle	First 10,000 miles	Above 10,000 miles
Cars and Vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p

#### Passenger Payments

If an employee carries another employee in their own car or van on a business journey, HMRC rules allow them to be paid 5p per mile tax-free.

**NB: HMRC are silent on whether passenger payments apply to Motorcycles and Bikes.**