

## Mileage Allowances

It is quite normal practice for employees to be reimbursed at a reasonable mileage rate for business travel.  
A statutory system of Approved Mileage Allowance Payments (AMAPs) applies for employees using their own cars and vans:

on the first 10,000 miles in the tax year  
on each additional mile above this

45p per mile  
25p per mile

Motorcycles	24p per mile
Bicycles	20p per mile

It is no longer possible to make a claim for tax relief based on the actual receipted bills, nor claim capital allowances.

Unless the employee is reimbursed at a rate higher than the AMAP, the payments do not need to be reported on a P11D.

Rates of up to 5p per mile, per passenger, are also tax- and NICs- free when paid for the carriage of employees.