



Advisory Fuel Rates from 1st December 2018

These rates only apply to employees using a company car.

These rates apply from 1st December 2018. You can use the previous rates for up to 1 month from the date the new rates apply.

| Engine size | Petrol - amount per mile | LPG - amount per mile |
|------------------|--------------------------|-----------------------|
| 1400cc or less | 12p | 8p |
| 1401cc to 2000cc | 15p | 10p |
| Over 2000cc | 22p | 15p |

| Engine size Diesel | Diesel - amount per mile |
|--------------------|--------------------------|
| 1600cc or less | 10p |
| 1601cc to 2000cc | 12p |
| Over 2000cc | 14p |

Hybrid cars are treated as either petrol or diesel cars for this purpose.

The advisory electricity rate for fully electric cars is 4p per mile. Electricity is not a fuel for car fuel benefit purposes.



This guide is for general information only and is not intended to be advice to any specific person. You are recommended to seek professional advice before taking or refraining from taking any action on the basis of the contents of this publication.