

Leigh Christou

HMRC Increase Mileage Rates - Effective from 6 April 2026

HMRC has the Approved Mileage Allowance Payments (AMAPs) applicable from 6 April 2026 for employees using their own vehicles for business journeys.

The rates are as follows:

Vehicle Type	Rate
Cars and Vans	55p per mile for the first 10,000 business miles
Cars and Vans	25p per mile thereafter
Motorcycles	24p per mile
Bicycles	20p per mile

An additional **5p per passenger per business mile** may also be paid where employees carry fellow employees on business journeys.

These rates can be paid free of Income Tax and National Insurance provided they do not exceed the HMRC approved amounts.

Company Car Advisory Fuel Rates

HMRC has also updated the Advisory Fuel Rates used for reimbursing business mileage in company cars and for calculating private fuel repayments.

The latest rates can be viewed on the HMRC website:

Record Keeping

Employees should continue to maintain accurate mileage records, including:

- Date of travel
- Start and end locations
- Purpose of journey
- Number of business miles travelled

If you would like assistance reviewing your mileage reimbursement policy or payroll treatment, please contact us.

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