

HMRC MILEAGE RATES 2026 AT A GLANCE



Effective from 6 April 2026

Backdated to the start of the 2026/27 tax year



CARS AND VANS

FIRST 10,000 BUSINESS MILES

55p
PER MILE



OVER 10,000 BUSINESS MILES

25p
PER MILE



MOTORCYCLES

24p
PER MILE



BICYCLES

20p
PER MILE



PASSENGER ALLOWANCE

5p PER PASSENGER PER MILE

for carrying fellow employees on business journeys

REMAINS UNCHANGED



WHO DOES THIS APPLY TO?

Applies to employees using their own vehicles for qualifying business journeys and self-employed individuals who use HMRC's simplified expenses method.



These are approved mileage rates. Employers can pay these amounts tax-free to employees for qualifying business travel.



Ordinary commuting between home and a permanent workplace does not normally qualify as business mileage.

