

MOTOR CAR ALLOWANCES

	451 - 999cc £	1000 - 1199cc £	1200 - 1450cc £
Standing Charges (per annum)			
Depreciation	1,217	1,437	2,017
Tax	48	100	120
Insurance	1,553	1,672	1,995
	2,818	3,209	4,132
Lump sum allowance for essential users based on 30% of standing charges (rounded to nearest multiple of £3)	£846	£963	£1,239
Remainder of standing charge to be paid at a mileage rate over 8,500 miles	23.200p	26.424p	34.035p
Running Expenses (per mile)	P	P	P
Petrol (unleaded) – 111.74p per litre	9.406	10.366	11.288
Tyres	1.153	1.369	1.547
Servicing, repairs, renewals, oil	3.143	2.702	3.591
	13.702	14.437	16.426
Allowances			
<u>Essential Users</u>			
Lump sum per annum	£846	£963	£1,239
Per mile first 8,500 miles	36.9p	40.9p	50.5p
Per mile - after 8,500 miles	13.7p	14.4p	16.4p
<u>Casual Users</u>			
Per mile first 8,500 miles	46.9p	52.2p	65.0p
Per mile - after 8,500 miles	13.7p	14.4p	16.4p