

# Rates of advisory fuel rates

These rates have been published by HMRC since 2002. They represent the fuel-only cost of cars. An employer may reimburse employees at these rates for business miles in company cars where the employee pays fuel benefit charge. The rates may also be used where the employee reimburses the employer for all petrol use.

The employer may also pay the passenger rate (5p) of approved mileage allowance in addition to these rates.

The rates are determined according to the cc capacity of the engine.

From	PETROL CARS			DIESEL CARS			LPG CARS		
	to 1400	to 2000	over	to 1600	to 2000	over	to 1400	to 2000	over
1 Sep 2013	15p	18p	26p	12p	15p	18p	10p	11p	16p
1 Jun 2013	15p	17p	25p	12p	14p	18p	10p	12p	18p
1 Mar 2013	15p	18p	26p	13p	15p	18p	10p	12p	18p
1 Dec 2012	15p	18p	26p	12p	15p	18p	11p	13p	18p
1 Sep 2012	15p	18p	26p	12p	15p	18p	10p	12p	17p
1 Jun 2012	15p	18p	26p	12p	15p	18p	11p	13p	19p
1 Mar 2012	15p	18p	26p	13p	15p	19p	10p	12p	18p
1 Dec 2011	15p	18p	26p	12p	15p	18p	10p	12p	18p
1 Sep 2011	15p	18p	26p	12p	15p	18p	11p	12p	18p
1 Jun 2011	15p	18p	26p	12p	15p	18p	12p	15p	18p
	to 1400	to 2000	over	to 2000	over		to 1400	to 2000	over
1 Mar 2011	14p	16p	23p	13p	16p		10p	12p	17p
1 Dec 2010	13p	15p	21p	12p	15p		9p	10p	15p
1 Jun 2010	12p	15p	21p	11p	16p		8p	10p	14p
1 Dec 2009	11p	14p	20p	11p	14p		7p	8p	12p
1 Jul 2009	10p	12p	18p	10p	13p		7p	8p	12p
1 Jan 2009	10p	12p	17p	11p	14p		7p	9p	12p
1 Jul 2008	12p	15p	21p	13p	17p		7p	9p	13p
1 Jan 2008	11p	13p	19p	11p	14p		7p	8p	11p
1 Aug 2007	10p	13p	18p	10p	13p		6p	8p	10p
1 Feb 2007	9p	11p	16p	9p	12p		6p	7p	10p
1 Jul 2006	11p	13p	18p	10p	14p		7p	8p	11p
1 Jul 2005	10p	12p	16p	9p	13p		7p	8p	10p
6 Apr 2004	10p	12p	14p	9p	12p		7p	8p	10p
28 Jan 2002	10p	12p	14p	9p	12p		6p	7p	9p

From September 2011, it has been announced that the rates will be published four times a year on 1 March, 1 June, 1 September and 1 December. Rates will not be published in between even if fuel prices vary by more than 5%. For the month where the rate changes, the employer may choose whether to use the new or old rates.

Previously, from 2010, the price changes on 1 Jun and 1 Dec each year, except if fuel prices vary by more than 5% and such variation is likely to be sustained.

