

TAX & SUBSISTENCE RATES 2011/12

(Subject to review based on HMRC rates)

MILEAGE RATES

ESSENTIAL USERS

PER MILE 50.5p

CASUAL USERS

PER MILE 451 - 999cc 46.9p

1000 - 1199cc 52.2p

1200 - 1450cc 65.0p

CONTRACT CAR USERS

PER MILE 11.288p

TRAINING

POST ENTRY QUALIFICATION

ESSENTIAL 16.4p per mile

CONTRACT 11.288p per mile

CASUAL 16.4p per mile

LUNCH up to £2.69

TEA up to £1.90

DEPARTMENTAL TRAINING

BUDGET

ESSENTIAL 50.5p per mile

CONTRACT 11.288p per mile

CASUAL 65.0p per mile

BREAKFAST up to £6.88

LUNCH up to £9.50

TEA up to £3.76

DINNER up to £11.76

SUBSISTENCE RATES

BREAKFAST 4 hours before 11am up to £6.88

LUNCH 4 hours including 12 noon to 2pm up to £9.50

TEA 4 hours including 3pm to 6pm up to £3.76

EVENING MEAL 4 hours ending after 7pm up to £11.76

TRAVELLING OFFICERS

LUNCH (NOT PACKED) 4 hours including 12 noon to 2pm up to £5.43

LUNCH (PACKED) 4 hours including 12 noon to 2pm up to £2.71
