

Tax & Subsistence Rates 2012-13

(Subject to review based on HMRC rates)

Mileage Rates

Essential Car User		Casual Car User	
Per mile	50.5p	Per mile	451 - 999cc 46.9p
			1000 - 1199cc 52.2p
			1200 - 1450cc 65.0p
Lease Car User			
Per mile	11.288p		

Training

Post Entry Training		Departmental Training	
Essential	16.4p per mile	Essential	50.5p per mile
Lease Car	11.288p per mile	Lease Car	11.288p per mile
Casual	16.4p per mile	Casual	65.0p per mile
Lunch	£2.69	Breakfast	£6.88
Tea	£1.90	Lunch	£9.50
		Tea	£3.76
		Dinner	£11.76

Subsistence Rates

Breakfast	4 hours before 11am	£6.88
Lunch	4 hours including 12 noon to 2pm	£9.50
Tea	4 hours including 3pm to 6pm	£3.76
Dinner	4 hours ending after 7pm	£11.76

Travelling Officers

Lunch (not packed)	4 hours including 12 noon to 2pm	£5.43
Lunch (packed)	4 hours including 12 noon to 2pm	£2.71
