



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 2

EXEMPTIONS: MILEAGE ALLOWANCES AND PASSENGER PAYMENTS

Mileage allowances

230 The approved amount for mileage allowance payments

- (1) The approved amount for mileage allowance payments that is applicable to a kind of vehicle is—

$$M \times R$$

where—

M is the number of miles of business travel by the employee (other than as a passenger) using that kind of vehicle in the tax year in question;

R is the rate applicable to that kind of vehicle.

- (2) The rates applicable are as follows—

TABLE

Kind of vehicle

Rate per mile

Status: Point in time view as at 01/04/2010. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 230 is up to date with all changes known to be in force on or before 20 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Car or van	40p for the first 10,000 miles 25p after that
Motor cycle	24p
Cycle	20p

- (3) The reference in subsection (2) to “the first 10,000 miles” is to the total number of miles of business travel in relation to the employment, or any associated employment, by car or van in the tax year in question.
- (4) One employment is associated with another if—
- (a) the employer is the same;
 - (b) the employers are partnerships or bodies and an individual or another partnership or body has control over both of them; or
 - (c) the employers are associated companies within the meaning [^{F1}given by section 449 of CTA 2010].
- (5) In subsection (4)(b)—
- (a) “control”, in relation to a body corporate or partnership, has the meaning given by [^{F2}section 995 of ITA 2007] (in accordance with section 719 of this Act), and
 - (b) the definition of “control” in that section of that Act applies (with the necessary modifications) in relation to an unincorporated association as it applies in relation to a body corporate.
- (6) The Treasury may by regulations amend subsection (2) so as to alter the rates or rate bands.

Textual Amendments

- F1** Words in s. 230(4)(c) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 384** (with [Sch. 2](#))
- F2** Words in s. 230(5)(a) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 433** (with [Sch. 2](#))

Status:

Point in time view as at 01/04/2010. This version of this provision has been superseded.

Changes to legislation:

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