

## Car Allowances 1<sup>st</sup> April 2021 onwards (includes electric and hybrid cars)

	Engine capacity
All users	All sizes
Per mile, first 10,000	45.0p
Per mile after 10,000	25.0p

## Motorcycle and Cycle Allowance

20p per mile

## Subsistence Rates (With Effect from 1 January 2023)

	Maximum allowance	
Breakfast	<b>£4.48</b>	If you set out before 7.30 a.m
Lunch	<b>£6.50</b>	If you are away between 12.15 – 14.15
Tea	<b>£2.43</b>	If you arrive home after 18.30 but before 20.30
Dinner	<b>£10.00</b>	If you arrive home after 20.30 p.m

- a) The allowances shown are the maximum amounts that can be claimed
- b) All claims for subsistence must be evidenced by receipts
- c) Tea and dinner cannot both be claimed on the same day