

# CHANGES TO ADVISORY FUEL RATES - SEPTEMBER 2020

HM Revenue & Customs (HMRC) has announced revisions to Advisory Fuel Rates.

**These rates, only apply to employees using a company car, and start from 1 September 2020. However you can use the previous rates for up to 1 month from the date the new rates apply.**

## Table of rates (Petrol, diesel and LPG rates shown are amount per mile)

Engine size	Petrol	LPG	Engine size	Diesel
1400cc or less	<b>10p</b>	<b>7p</b>	1600cc or less	<b>8p</b>
1401cc to 2000cc	<b>12p</b>	<b>8p</b>	1601cc to 2000cc	<b>10p</b>
Over 2000cc	<b>17p</b>	<b>12p</b>	Over 2000cc	<b>12p</b>

Hybrid cars are treated as either petrol or diesel cars for this purpose.

## Advisory Electricity Rate

The Advisory Electricity Rate for fully electric cars is 4 pence per mile.

Electricity is not a fuel for car fuel benefit purposes.

HMRC review these rates four times a year. Any changes take effect at the beginning of each calendar quarter (on 1 March, 1 June, 1 September and 1 December).



More details on the current Advisory Fuel Rates are available through the HMRC website:  
<https://www.gov.uk/government/publications/advisory-fuel-rates>



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