

	Rate up to 31 December 2022		Rate from 1 January 2023	
Type of vehicle or allowance	<i>Annual mileage up to 3,500 miles</i>	<i>Annual mileage over 3,500 miles</i>	<i>Annual mileage up to 3,500 miles</i>	<i>Annual mileage over 3,500 miles</i>
Car	56p per mile	20p per mile	59p per mile	24p per mile
Motorcycle	28p per mile		30p per mile	
Reserve rate	28p per mile		30p per mile	