



// HEADLINE RATES // 2026/27

7_p

Advisory electric rate, home
HMRC: advisory fuel rates

15_p

Advisory electric rate, public
HMRC: advisory fuel rates

4%

Zero-emission car BiK, 2026/27
HMRC: company car benefit, appropriate percentage

55_p

AMAP, first 10,000 miles
HMRC: mileage and fuel rates and allowances

// HMRC // ADVISORY FUEL RATES

Advisory fuel rates (AFR) from 1 September 2026

What an employer may reimburse, tax-free, for fuel in a company car.

Advisory electric rate, home **7_p**
HMRC: advisory fuel rates - from 1 September 2026

Advisory electric rate, public **15_p**
HMRC: advisory fuel rates - from 1 September 2026

Petrol, diesel and LPG by engine size (pence per mile)

Engine size	Petrol	Diesel	LPG
Up to 1400cc	14p	-	11p
1401 to 2000cc	17p	-	13p
Over 2000cc	27p (was 26p)	- 20p (was 21p)	
Up to 1600cc	-	15p	-
1601 to 2000cc	-	16p (was 17p)	-
Over 2000cc	-	22p (was 23p)	-

Hybrids are treated as petrol or diesel. Rates apply from 1 September 2026; the previous quarter's rates may be used for one month after a change.

Source: HMRC: advisory fuel rates

// HMRC // MILEAGE ALLOWANCE

HMRC mileage allowance (AMAP) 2026/27

What an employee may be paid, tax-free, for business miles in their own vehicle.

Cars and vans, first 10,000 miles **55_p**
HMRC: mileage and fuel rates and allowances - from 6 April 2026

Cars and vans, over 10,000 miles **25_p**
HMRC: mileage and fuel rates and allowances - from 6 April 2026

Motorcycles **24_p**
HMRC: mileage and fuel rates and allowances

Bicycles **20_p**
HMRC: mileage and fuel rates and allowances

// HMRC // COMPANY CAR TAX

Company car tax: Benefit-in-Kind (BiK) rates by tax year

The share of a company car's list price taxed as income, by tax year.

Zero-emission car, 2026/27 **4%**
HMRC: company car benefit, appropriate percentage - from 6 April 2026

Zero-emission car, 2029/30 **9%**
HMRC: company car benefit, appropriate percentage - from 6 April 2029

Zero-emission and representative petrol car, by tax year

Tax year	Zero emission	Petrol 100-104 g/km	Petrol 170+ g/km
2025/26	3%	26%	37%
2026/27	4%	26%	37%
2027/28	5%	26%	37%
2028/29	7%	27%	38%
2029/30	9%	28%	39%

Diesel cars not meeting RDE2 carry a 4% supplement, capped at the maximum.

Source: HMRC: company car benefit, appropriate percentage

// THIS WEEK // LIVE FIGURES

Week commencing 26 October 2026

UK average diesel	199.2 _p
DESNZ: weekly road fuel prices - from 26 October 2026	
UK average petrol	174.1 _p
DESNZ: weekly road fuel prices - from 26 October 2026	
Diesel van, fuel per mile	25.2 _p
THRIVE Fleet Cost Index methodology - from 26 October 2026	
Electric van, blended charging per mile	9.4 _p
THRIVE Fleet Cost Index methodology - from 26 October 2026 - 70% home charging	
THRIVE Fleet Fuel Bill Index	119.2
THRIVE Fleet Fuel Bill Index methodology - from 26 October 2026 - Base 100 at 20 July 2026	
Home charging, electric van, per mile	9.0 _p
THRIVE cost to charge methodology - At 25.8p/kWh	

// HM TREASURY // FROM APRIL 2028

Electric Vehicle Excise Duty (eVED)

A per-mile charge on electric and plug-in hybrid cars from April 2028. Vans are out of scope at introduction.

Battery-electric cars	3 _p
HM Treasury: eVED consultation response - from 1 April 2028	
Plug-in hybrid cars	1.5 _p
HM Treasury: eVED consultation response - from 1 April 2028	

// DFT // ZEV MANDATE

ZEV mandate: zero-emission share of new registrations

Legislated targets, under review: the DfT consultation closes 23 October 2026.

Required zero-emission share, by scheme year		
Year	Cars	Vans
2026	33%	24%
2027	38%	34%
2028	52%	46%
2029	66%	58%
2030	80%	70%

100 minus the non-ZEV allowance in Schedule 6. Under review in the 2026 consultation.

Source: Vehicle Emissions Trading Schemes Order 2023, Schedule 6

// OZEV // ZERO EMISSION VAN GRANT

Zero Emission Van Grant

Discount	35%
GOV.UK: Zero Emission Van Grant - from 1 April 2026	
Small van, under 2,500kg GVW, up to	£2,500
GOV.UK: Zero Emission Van Grant - from 1 April 2026	
Large van, 2,500-4,250kg GVW, up to	£5,000
GOV.UK: Zero Emission Van Grant - from 1 April 2026 - Scheme runs to 31 March 2030 or until budgets are exhausted.	

// KEY DATES // NEXT 12 MONTHS

// OCTOBER 2026

- 23** ZEV mandate review consultation closes
Department for Transport consultation on the Zero Emission Vehicle mandate targets and flexibilities, published 14 August 2026, closes 23 October 2026.

// DECEMBER 2026

- 1** HMRC advisory fuel rates change
HMRC reviews advisory fuel rates quarterly; the new rates apply from this date and the previous rates may be used for one month after a change.

// JANUARY 2027

- 1** ZEV mandate 2027 targets apply
EXPECTED - NOT YET CONFIRMED
Legislated zero-emission share of new registrations for scheme year 2027: cars 38%, vans 34% (Vehicle Emissions Trading Schemes Order 2023, Schedule 6). Under review in the 2026 consultation.

// MARCH 2027

- 1** HMRC advisory fuel rates change
HMRC reviews advisory fuel rates quarterly; the new rates apply from this date and the previous rates may be used for one month after a change.

// APRIL 2027

- 6** New tax year: company car tax rates step
The 2027/28 Benefit-in-Kind appropriate percentages apply from 6 April 2027: zero-emission cars rise to 5%.

// JUNE 2027

- 1** HMRC advisory fuel rates change
HMRC reviews advisory fuel rates quarterly; the new rates apply from this date and the previous rates may be used for one month after a change.

// SEPTEMBER 2027

- 1** HMRC advisory fuel rates change
HMRC reviews advisory fuel rates quarterly; the new rates apply from this date and the previous rates may be used for one month after a change.

// WHAT CHANGED // v2026.09

First edition.

Figures checked against GOV.UK on 28 August 2026.

// SOURCES AND METHODOLOGY

HMRC: advisory fuel rates - gov.uk/guidance/advisory-fuel-rates



Live version, always current

Scan for the live card, the A3 wallchart, the deadline calendar and the API. thrivefleet.co.uk/rate-card

Contains public sector information licensed under the Open Government Licence v3.0.
THRIVE figures may be reused with attribution: see thrivefleet.co.uk/data/terms