FLEET RATE CARD

v2026.09 Issued 28 September 2026 Tax year 2026/27

HEADLINE RATES // 2026/27

7p
Advisory electric rate, home
HMRC: advisory fuel rates

15p
Advisory electric rate, public
HMRC: advisory fuel rates

4%
Zero-emission car BiK, 2026/27
HMRC: company car benefit, appropriate percentage

55p
AMAP, first 10,000 miles
HMRC: mileage and fuel rates and allowances

HMRC // ADVISORY FUEL RATES

Advisory fuel rates from 1 September 2026

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

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

Advisory electric rate, public — **15p**
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

Approved mileage allowance payments 2026/27

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

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

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

Motorcycles — **24p**
HMRC: mileage and fuel rates and allowances

Bicycles — **20p**
HMRC: mileage and fuel rates and allowances

HMRC // COMPANY CAR TAX

Benefit-in-Kind appropriate percentages

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 21 September 2026

UK average diesel **195.5p**
DESNZ: weekly road fuel prices - from 21 September 2026

UK average petrol **172.0p**
DESNZ: weekly road fuel prices - from 21 September 2026

Diesel van, fuel per mile **24.7p**
THRIVE Fleet Cost Index methodology - from 21 September 2026

Electric van, blended charging per mile **9.4p**
THRIVE Fleet Cost Index methodology - from 21 September 2026 - 70% home charging

THRIVE Fleet Fuel Bill Index **117.0**
THRIVE Fleet Fuel Bill Index methodology - from 21 September 2026 - Base 100 at 20 July 2026

Home charging, electric van, per mile **9.0p**
THRIVE cost to charge methodology - At 25.8p/kWh

HM TREASURY // FROM APRIL 2028

Electric Vehicle Excise Duty

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

Battery-electric cars **3p**
HM Treasury: eVED consultation response - from 1 April 2028

Plug-in hybrid cars **1.5p**
HM Treasury: eVED consultation response - from 1 April 2028

DFT // 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

Grant towards a new electric van

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