// THRIVE
FLEET INTELLIGENCE

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

Every rate a UK fleet reaches for, on one sheet: HMRC advisory fuel and electric rates, company car tax, mileage allowances, the ZEV mandate, the van grant and the dates they change. Issued 28 September 2026 for tax year 2026/27, valid until 1 December 2026 (HMRC advisory fuel rates change).

Figures checked against GOV.UK on 28 August 2026.

// WHAT CHANGED // v2026.09

First edition.

Live version, always current

Scan for the live card, the A4 one-sheet, the deadline calendar (.ics) and the API.

THRIVE figures may be reused with attribution: see thrivefleet.co.uk/data/terms

// HMRC // ADVISORY FUEL RATES

Advisory fuel rates from 1 September 2026

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...	-	20p (wa...
Up to 1600cc	-	15p	-
1601 to 2000cc	-	16p (was...	-
Over 2000cc	-	22p (was...	-

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 // COMPANY CAR TAX

Benefit-in-Kind appropriate percentages

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

// HMRC // MILEAGE ALLOWANCE

Approved mileage allowance payments 2026/27

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

// 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

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

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.

// HMRC // INCOME TAX AND NI

Income tax and National Insurance 2026/27

Personal allowance **£12,570**
GOV.UK: income tax rates - from 6 April 2026

Basic rate, £12,571 to £50,270 **20%**
GOV.UK: income tax rates - from 6 April 2026

Higher rate, £50,271 to £125,140 **40%**
GOV.UK: income tax rates - from 6 April 2026

Additional rate, over £125,140 **45%**
GOV.UK: income tax rates - from 6 April 2026

Employee NI, main rate **8%**
GOV.UK: National Insurance rates - from 6 April 2026

Employee NI, above the upper earnings limit **2%**
GOV.UK: National Insurance rates - from 6 April 2026

Employer Class 1A NI on benefits **15%**
GOV.UK: National Insurance rates - from 6 April 2026

// 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.

// BEYOND 12 MONTHS

// JANUARY 2028

1 ZEV mandate 2028 targets apply
EXPECTED - NOT YET CONFIRMED

// APRIL 2028

1 Electric Vehicle Excise Duty begins