

Employees' Motoring Expenses

Where employees use their private cars or motorcycles for business purposes, re-imbusement in respect of allowable motoring expenses can be effected by way of flat-rate mileage allowances.#

There are two types of mileage allowance schemes which are acceptable for tax purposes, if an employee bears all the motoring expenses:

1. The prevailing schedule of Civil Service rates; or
2. Any other schedule with rates not greater than the Civil Service rates.

Civil Service Rates

The Civil Service motor mileage rates for individuals who are obliged to use their car (or motor cycle) in the normal course of their duties, are as follows:

Motor travel rates effective from 5 March 2009

Rates per Kilometre

Motor Cars

Official Motor Travel in a calander year	Engine Capacity: up to 1,200 cc	Engine Capacity: 1,201 cc to 1,500 cc	Engine Capacity: 1,501 cc and over
Up to 6,437km	39.12 Cent	46.25 Cent	59.07 Cent
6,437km and over	21.22 Cent	23.62 Cent	28.46 Cent

Motor Cycles

Official Motor Travel in a calander year	Engine Capacity: up to 150 cc	Engine Capacity: 151 cc to 250 cc	Engine Capacity: 251 cc to 600 cc	Engine Capacity: 601 cc and over
Up to 6,437km	14.48 Cent	20.10 Cent	23.72 Cent	28.59 Cent
6,437km and over	9.37 Cent	13.31 Cent	15.29 Cent	17.60 Cent

For general information on re-imbusement of subsistence expenses to employees see Revenue leaflet leaflet IT51 www.revenue.ie