

# Transport Energy: Car Mileage



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## Cars: Not usually just one fleet...

### Company Cars

Management Perk - SMT

Essential User - Engineers

Salary Sacrifice – All staff

Pool cars – directly operated

Opt-Out scheme cars - Cash

Grey Fleet cars – Privately owned


Hire cars and Car Club cars



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Company Cars - Energy use



GOV.UK

Home > PAYE

Guidance

Advisory fuel rates

Engine size (cc)	Mean MPG	Fuel price (per litre)	Fuel price (per gallon)	Rate per mile	Advisory fuel rate
Up to 1600	60.7	169.7 pence	771.3 pence	12.7 pence	13 pence
1601 to 2000	49.8	169.7 pence	771.3 pence	15.5 pence	15 pence
Over 2000	38.8	169.7 pence	771.3 pence	19.9 pence	20 pence

- Either fuel paid for by fuel cards or reimbursed using HMRC AFRs
- In some cases a company credit card might be used



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Are “Company Car” rules aligned with BIK tax

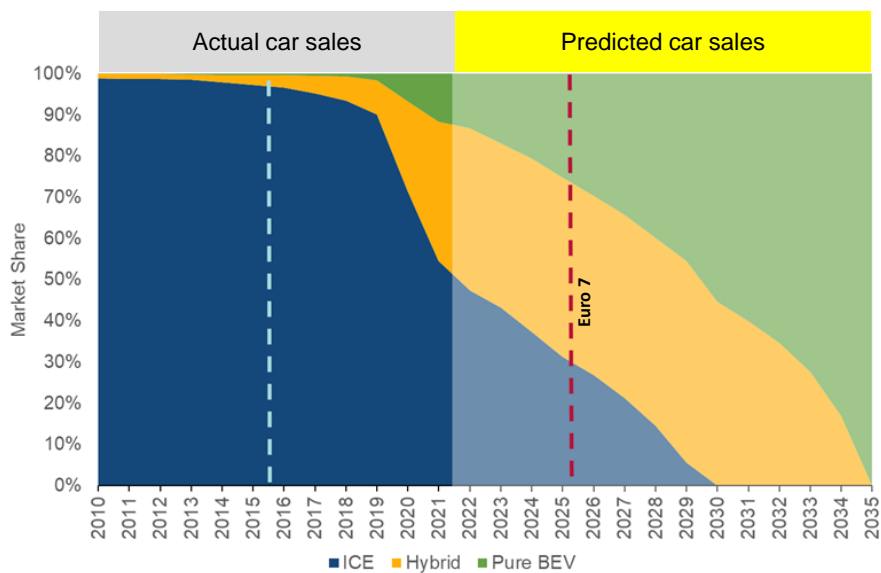
OEM gCO <sub>2</sub> /km.	Zero Emission Range	% Rate 2023/24/25	% Rate 2025/26	% Rate 2026/27	% Rate 2027/28
0		2	3	4	5
1 to 50	>130 miles	2	3	4	5
1 to 50	70-129 miles	5	6	7	8
1 to 50	40-69 miles	8	9	10	11
1 to 50	30-39 miles	12	13	14	15
1 to 50	<30 miles	14	15	16	17
51 to 54		15	16	17	18
....					
155 to 159		36	37	37	37
160+		37	37	37	37



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Change may happen soon – not in 2030!



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Typical Grey Fleet – a cross section of the UK fleet



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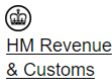
# Grey Fleet (and Opt-Out) Energy use



https://vehicleenquiry.service.gov.uk/

Vehicle Details

Vehicle make	VOLKSWAGEN
Date of first registration	September 2004
Year of manufacture	2004
Cylinder capacity	1598 cc
CO2 emissions	180 g/km
Fuel type	PETROL



Guidance

Travel — mileage and fuel rates and allowances

Updated 6 April 2022

Approved mileage rates from tax year 2011 to 2012 to present date

From tax year 2011 to 2012 onwards	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p



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## DVLA Data Set – Third party suppliers

Registration	Make	Model	DoM	DoR	Fuel	CC	CO2	Euro	GVW
NY17LXM	UNKNOWN	VEHICLE	nd	nd	nd	nd	nd	nd	nd
YB13RVT	UNKNOWN	VEHICLE	nd	nd	nd	nd	nd	nd	nd
YO15AVE	SKODA	CITIGO SE MPI	15/08/2015	15/08/2015	PETROL	999	105	nd	1290
WN66LBP	FORD	FIESTA ZETEC	30/09/2016	30/09/2016	PETROL	1242	122	nd	1530
FL62LBV	FORD	FIESTA TITANIUM ECO-IC II TDCI	30/11/2012	30/11/2012	DIESEL	1560	87	nd	1545
MT14FVS	FORD	FIESTA TITANIUM ECONETIC TDCI	30/04/2014	30/04/2014	DIESEL	1560	85	nd	1565
HG57HJC	RENAULT	CLIO RIP CURL DCI	27/09/2007	27/09/2007	DIESEL	1461	120	nd	1645
NK67WYJ	AUDI	A3 SPORT TFSI S-A	30/09/2017	30/09/2017	PETROL	1498	112	nd	1800
VN66GWU	VOLKSWAGEN	GOLF MATCH EDITION BMT S-A	21/10/2016	21/10/2016	DIESEL	1598	102	nd	1840
WG18KPY	VAUXHALL	CORSA CDTI S/S	30/05/2018	30/05/2018	DIESEL	1248	104	nd	1695
YY18YJF	VAUXHALL	CORSA CDTI S/S	26/06/2018	26/06/2018	DIESEL	1248	104	nd	1695

- Not unusual for staff to provide incorrect registrations or to be mis-keyed
- Simple mistake or an effort to avoid scrutiny – Tax, MOT, Insurance?



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Adjusting OEM gCO<sub>2</sub>/km data – BEIS Uplift

Table 16: Average ‘real-world’ uplift for the UK applied to gCO<sub>2</sub>/km data

Data year	2005	2006	2007	2008	2009	2010	2011	2012	2013
RW uplift %	11.90%	13.00%	15.65%	18.30%	20.95%	23.60%	26.25%	27.63%	29.00%
Data year	2014	2015	2016	2017	2018	2019	2020	2021	
RW uplift %	33.33%	41.50%	38.00%	31.50%	31.50%	31.50%	13.56%	13.56%	

Notes: 2005-2019 values applied to NEDC based factors. 2020 value is an average of uplifts applied to WLTP based factors.

DBEIS Methodology paper (2022) for emission factors – Page 47, Table 16.  
[2022 Government greenhouse gas conversion factors for company reporting: Methodology paper \(publishing.service.gov.uk\)](#)



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Worked Example

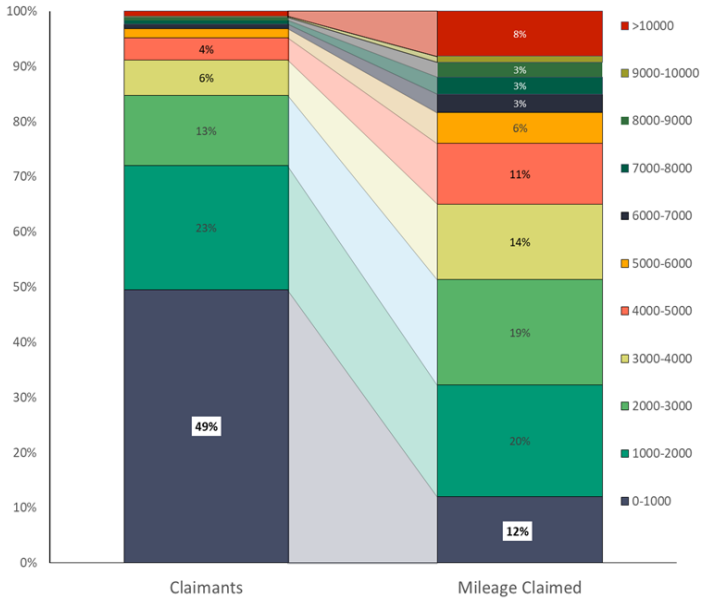
- 2016 Diesel Car with OEM emissions of 100 gCO<sub>2</sub>/km
- Uplift for 2016 from BEIS Table 16: 38%
- Gross CV Factor for ABB diesel 0.23764 kg CO<sub>2</sub>/kWh (BEIS – Fuels tab)

Mileage & Fuel	OEM gCO <sub>2</sub> /km	Year Uplift	Uplifted kgCO <sub>2</sub> /km		kg CO <sub>2</sub> /kWh (Gross CV)		kWh/km (Gross CV)
Diesel Car	100	38%	0.13800	÷	0.23764	=	0.5807



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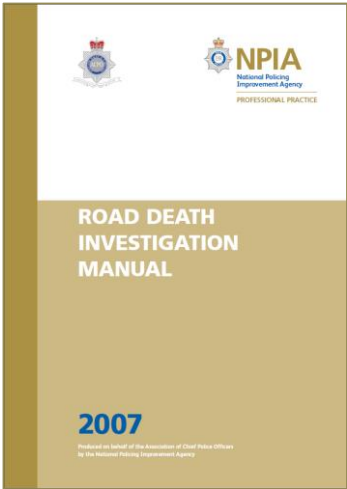
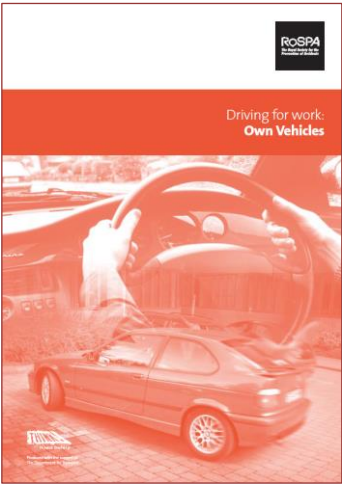
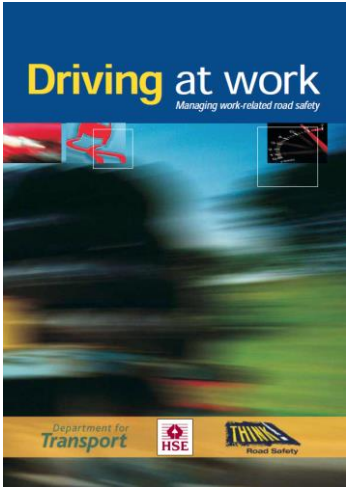
Grey Fleet:  
Small number of high  
mileage claimants

Typical grey fleet claims profile  
49% claimed for 12% of mileage  
But 4.8% (150) claimed for 41%



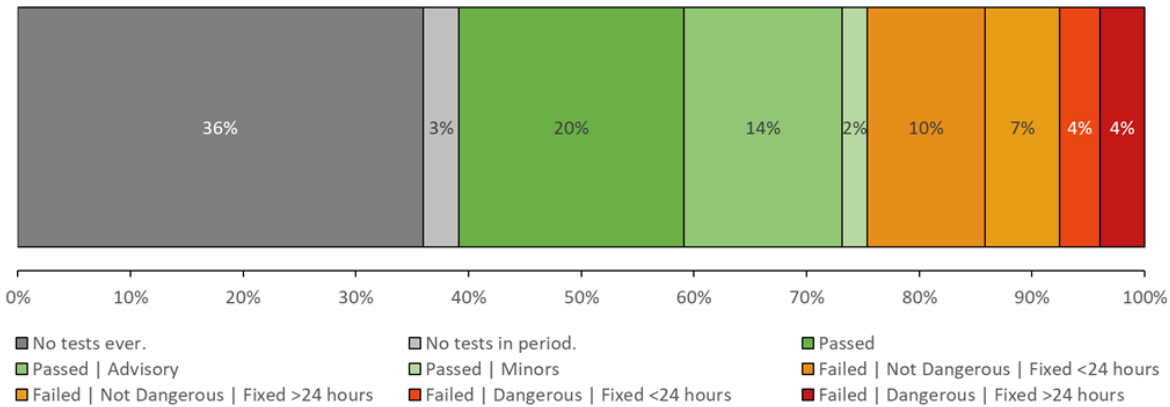
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Reputational Risk - HSE, RoSPA & ACPO/NPIA



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Electric Pool Car Fleet



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# Electric Car Club Cars



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# Sustainable Business Travel

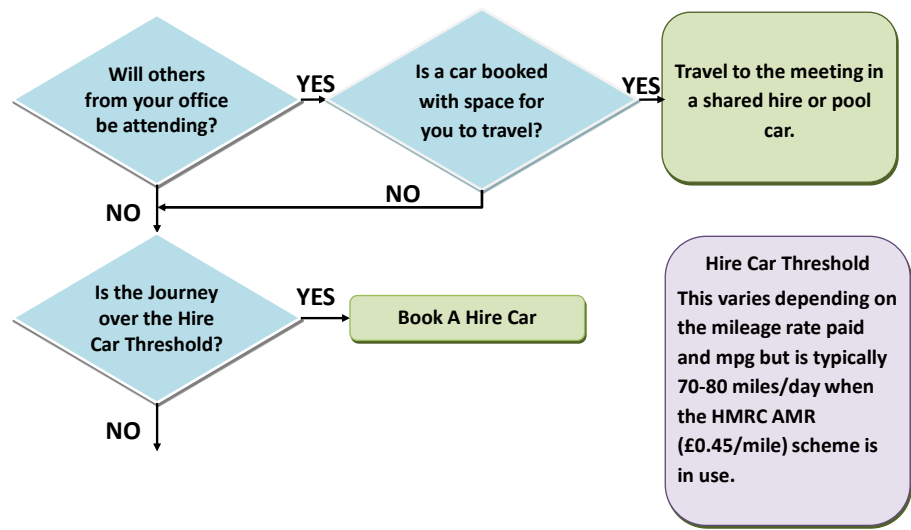


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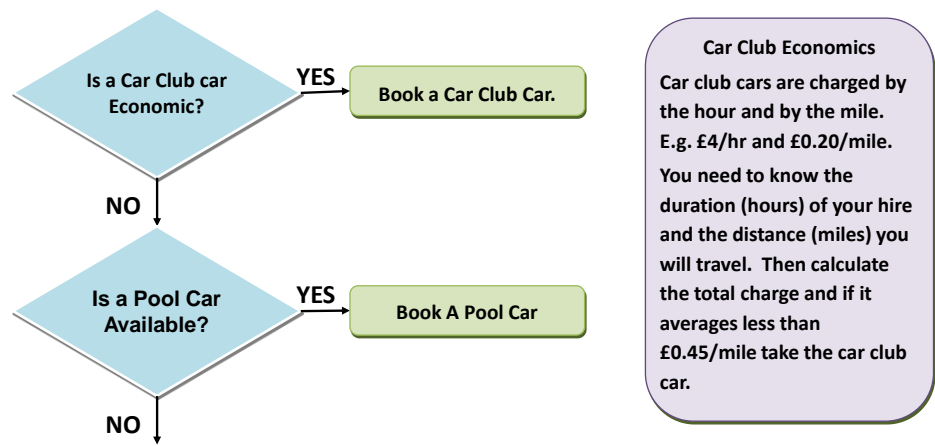
# Sustainable Business Travel



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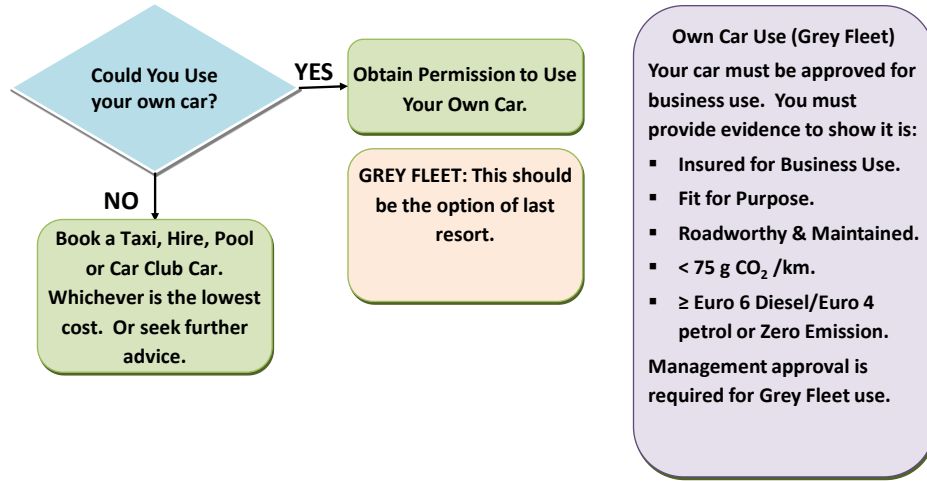
# Sustainable Business Travel



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# Sustainable Business Travel



## Reducing energy use in the car fleets

Minimise Business Mileage - essential trips only.

Transition all company owned fleets to BEVs where possible

Have a plan for staff who cannot charge at home – office?

Make the use of alternatives easy for all staff

Ticketing systems, pool & hire cars, car clubs, video conferencing

Ensure all grey fleet & opt-out cars are taxed, insured etc.

Need to be certain they are roadworthy and fit for purpose

Set minimum standards for all staff owned cars

## Reducing car fleet energy use

ABC Construction, Summary:

- Company cars with fuel cards – mileage and fuel.
- Pool cars – mix of hybrid and diesel with telemetry.
- Opt-out fleet – no rules, claim HMRC AFR.
- Grey fleet claims – no rules, claim HMRC AMR.

Full details in your workbook

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## Group Exercise: Car Fleets Recommendations

- Set new fuel & emission rules for company car fleet
- Have a plan for the transition to zero emission company cars
- Set the same rules for the opt-out fleet
- Establish a transition to ZE for grey fleet
- Consider moving most of the Pool Car fleet to BEV, no PHEVs
- Introduce a Travel Hierarchy for business mileage and enforce it

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## Coffee Break



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