

Appendix 2

NJC Car Allowances 2008/09

Essential Users (less than 999cc)

Lump sum per annum £753
Per mile (first 8,500) 34.0p
Per mile (after 8,500) 13.3p
Petrol element 9.227p
Amount of VAT per mile
in petrol element 1.374p

Essential Users (above 999cc)

Lump sum per annum £849
Per mile (first 8,500) 36.9p
Per mile (after 8,500) 13.6p
Petrol element 9.804p
Amount of VAT per mile
in petrol element 1.460p

Casual Users (less than 999cc)

Per mile (first 8,500) 42.9p
Per mile (after 8,500) 13.3p
Petrol element 9.227p
Amount of VAT per mile
in petrol element 1.374p

Casual Users (above 999cc)

Per mile (first 8,500) 46.9p
Per mile (after 8,500) 13.6p
Petrol element 9.804p
Amount of VAT per mile
in petrol element 1.460p

Watford Borough Council Bicycle Allowance

Per business mile 42.9p