HMRC BUSINESS MILEAGE LOG 2026/27 AND 2027/28

Own car or van: 55p a mile for the first 10,000 business miles in the tax year, then 25p (2026/27) or 35p (announced for 6 April 2027). Passengers 5p a mile.

Employee:	Sam Taylor	**Tax year:**	2026/27
Vehicle and reg.:	Car · AB12 CDE	**Rate above 10,000 miles:**	£0.25
Business miles before this log:	0	**Employer pays (per mile):**	£0.45

Date	From	To	Business purpose	Miles	Passengers	Miles to date	Approved £	Passenger £
14 Apr 2026	Leeds office	Client, York	Site survey for quote Q-1042	52	1	52	£28.60	£2.60
22 Apr 2026	Leeds office	Supplier, Bradford	Delivery inspection	24	0	76	£13.20	£0.00
6 May 2026	Home	Client, Manchester	Installation sign-off	88	0	164	£48.40	£0.00
							£0.00	£0.00
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							£0.00	£0.00
							£0.00	£0.00
							£0.00	£0.00
Total business miles in this log							**164**	
Approved mileage amount (tax-free)							**£90.20**	**£2.60**
Paid by the employer							**£73.80**	
Mileage Allowance Relief (+) or taxable excess (−)							**+£16.40**	

Record each business journey: date, start and end point, the business reason and the miles. Commuting between home and a permanent workplace is not business travel. Rates: HMRC travel mileage and fuel rates (2026/27) and Budget 2026, 28 Oct 2026 (35p above 10,000 miles announced from 6 April 2027).

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