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Simplified expenses if you're self-employed

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Vehicles

Calculate your car, van or motorcycle expenses using a flat rate for mileage instead of the actual costs of buying and running your vehicle, eg insurance, repairs, servicing, fuel.

You can't claim simplified expenses for a vehicle you've already claimed capital allowances (<https://www.gov.uk/capital-allowances>) for, or you've included as an expense when you worked out your business profits.

Vehicle	Flat rate per mile with simplified expenses
Cars and goods vehicles first 10,000 miles	45p
Cars and goods vehicles after 10,000 miles	25p
Motorcycles	24p

Example

You've driven 11,000 business miles over the year.

Calculation:

10,000 miles x 45p = £4,500

1,000 miles x 25p = £250

Total you can claim = £4,750

You don't have to use flat rates for all your vehicles. Once you use the flat rates for a vehicle, you must continue to do so as long as you use that vehicle for your business.

You can claim all other travel expenses (<https://www.gov.uk/expenses-if-youre-self-employed>) (eg train journeys) and parking on top of your vehicle expenses.

Use the simplified expenses checker (<https://www.gov.uk/simplified-expenses-checker>) to compare what you can claim using simplified expenses with what you can claim by working out the actual costs.

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Explore the topic

- [Self Assessment](https://www.gov.uk/browse/tax/self-assessment) (<https://www.gov.uk/browse/tax/self-assessment>)
- [Business tax](https://www.gov.uk/browse/business/business-tax) (<https://www.gov.uk/browse/business/business-tax>)
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