

## PERTH & KINROSS COUNCIL – CURRENT MILEAGE & SUBSISTENCE RATES

User Status/Activity	User Type for Mileage Claims	Mileage Criteria per annum	Mileage reimbursed per mile	
			Teachers	All other employees
Lease Car – Petrol, Hybrid and Diesel	Lease User	All mileage	14p	14p
Low Carbon Car Scheme (Tusker) – Petrol, Hybrid and Diesel Vehicles	Tusker Lease – Petrol, Hybrid, Diesel	All mileage	14p	14p
Low Carbon Car Scheme (Tusker) – Electric Vehicles Home Charging	Tusker Lease – Electric	All mileage Change in Rate 1 Jun 2026	7p	7p
Low Carbon Car Scheme (Tusker) – Electric Vehicles Public Charging		All mileage New rate from 1 Jun 2026	15p	15p
<b>Business Travel</b>				
Petrol, Diesel and Hybrid Vehicles	Casual Users All Users – Petrol, Hybrid, Diesel	Up to 10,000 Over 10,001	45p 25p	45p 25p
Electric Vehicles	Casual Users All Users – Electric	Up to 10,000 Over 10,001	45p 25p	45p 25p
Motorcycle		All mileage	24p	24p
Bicycle		All mileage	25p	25p
<b>Training</b>				
Training for approved courses for Education voluntary course; Extra Curricular Travel; Parent Evening		Up to 10,000 Over 10,001	45p 25p	

Training for approved courses (All other employees)		Up to 10,000 Over 10,001		45p 25p
<b>Other</b>	<b>Mileage reimbursed per mile</b>			
			<b>Teachers</b>	<b>All Other Employees</b>
Compulsory transfer/excess travel (difference between home to old base and home to new base)		All mileage	25p Claim must be greater than £2.00 per week	25p Claim must be greater than £2.91 per week

	<b>Subsistence Rates – Maximum payable with receipts</b>		
		<b>Teachers</b>	<b>All other employees</b>
Subsistence Rates	Breakfast	£4.48	£4.48
	Lunch	£6.17	£6.17
	Tea	£2.43	£2.43
	Evening Meal	£7.64	£7.64