

Memorandum

To: Acting Chief Executive, Depute Chief Executive
All Directors, Heads of Department
Assessor. & Loch Lomond Park Authority

From: [Redacted] Manager of Exchequer

Contact: ext 7192

28 JUN 99

Subject: **Car Allowances**

Your Ref Our Ref: VG/17/TS//cam

Date: 21 June 1999

I wish to draw your attention to revised Motor Car Allowances which take effect from 1st April 1999.

Essential Users

Lump Sum	£822
Per mile - first 8,500 miles	35.1p
Per mile - after 8,500 miles	12.6p
Petrol element	7.846p
Vat per mile in petrol element	1.169p
N.I. Abatement per mile	9.67p

Casual Users

Per mile - first 1,000 miles	53.65p
Per mile - next 7,500 miles	43.65p
Per mile - after 8,500 miles	12.6p
Petrol element	7.846p
Vat per mile in petrol element	1.169p
N.I. Abatement per mile	40.0p

Leased Car Users

	<u>Up to 1199cc</u>	<u>1200cc and over</u>
Petrol element	7.116p	7.846p
Vat in petrol element	1.060p	1.169p

(Please note that if you have access to the Circular SJC/3, there was a misprint in the engine capacity Vat element and the above ratings should be used.)

Motor Cycle Allowances

	<u>Up to 150cc</u>	<u>150cc and over</u>
First 1,500 miles	16.0p	16.4p
Next 4,000 miles	10.9p	11.2p
Next 5,500 miles	8.3p	8.5p
After 11,000 miles	3.1p	3.4p

I would be pleased if this notice could be brought to the attention of any of your staff affected by these changes. I thank you for your assistance.



Manager of Exchequer