

Emmerson Hill Associates (Vehicle Management Consultants) in conjunction with RAC Motoring Services, have compiled the following fuel reimbursement guidelines. Costs are calculated using a basket of cars in each engine size, and assume a mix of urban and motorway use. 0.5p/mile is included to allow for top-up oil used between services.

Fuel price		Petrol							Diesel		
Average MPG		1000cc	1200cc	1400cc	1600cc	1800cc	2000cc	2500cc	up to 1500cc	up to 2000cc	over 2000cc
pence/litre	£/gallon	55	42	36.5	33.5	32	31	26	47	42.5	34.5
87.9	400	7.8	10.0	11.4	12.4	13.0	13.4	15.9	9.0	9.9	12.1
88.9	404	7.8	10.1	11.6	12.6	13.1	13.5	16.0	9.1	10.0	12.2
89.9	409	7.9	10.2	11.7	12.7	13.3	13.7	16.2	9.2	10.1	12.3
90.9	413	8.0	10.3	11.8	12.8	13.4	13.8	16.4	9.3	10.2	12.5
91.9	418	8.1	10.4	11.9	13.0	13.6	14.0	16.6	9.4	10.3	12.6
92.9	422	8.2	10.6	12.1	13.1	13.7	14.1	16.7	9.5	10.4	12.7
93.9	427	8.3	10.7	12.2	13.2	13.8	14.3	16.9	9.6	10.5	12.9
94.9	431	8.3	10.8	12.3	13.4	14.0	14.4	17.1	9.7	10.7	13.0
95.9	436	8.4	10.9	12.4	13.5	14.1	14.6	17.3	9.8	10.8	13.1
96.9	441	8.5	11.0	12.6	13.6	14.3	14.7	17.4	9.9	10.9	13.3
97.9	445	8.6	11.1	12.7	13.8	14.4	14.9	17.6	10.0	11.0	13.4
98.9	450	8.7	11.2	12.8	13.9	14.5	15.0	17.8	10.1	11.1	13.5
99.9	454	8.8	11.3	12.9	14.1	14.7	15.1	18.0	10.2	11.2	13.7
100.9	459	8.8	11.4	13.1	14.2	14.8	15.3	18.1	10.3	11.3	13.8
101.9	463	8.9	11.5	13.2	14.3	15.0	15.4	18.3	10.4	11.4	13.9
102.9	468	9.0	11.6	13.3	14.5	15.1	15.6	18.5	10.5	11.5	14.1
103.9	472	9.1	11.7	13.4	14.6	15.3	15.7	18.7	10.5	11.6	14.2
104.9	477	9.2	11.9	13.6	14.7	15.4	15.9	18.8	10.6	11.7	14.3
105.9	481	9.3	12.0	13.7	14.9	15.5	16.0	19.0	10.7	11.8	14.5
106.9	486	9.3	12.1	13.8	15.0	15.7	16.2	19.2	10.8	11.9	14.6
107.9	491	9.4	12.2	13.9	15.1	15.8	16.3	19.4	10.9	12.0	14.7

## For further information

For more information on vehicle running costs contact

Emmerson Hill Associates

PO Box 25, Fareham PO16 OQS

Fax: 01329 -310432

Email: [info@emmerson-hill.co.uk](mailto:info@emmerson-hill.co.uk)

Website: [www.emmerson-hill.co.uk](http://www.emmerson-hill.co.uk)

For an updated chart send an email to [info@emmerson-hill.co.uk](mailto:info@emmerson-hill.co.uk)

UK National average fuel prices obtainable via website [www.petrolprices.com](http://www.petrolprices.com)

For more RAC technical advice leaflets,

updates of running costs and fuel

reimbursement rates, visit the RAC website

[www.rac.co.uk](http://www.rac.co.uk)