

# National Employers for Local Government Services

**To: Chief Executives in England, Wales & N Ireland  
(with copies enclosed for HR Director and Finance Director)  
Members of the National Employers' Organisation  
Provincial Employers' Secretaries  
Local Authority Associations' Secretaries**

14 April 2009

Dear Chief Executive

## **VAT & PETROL ELEMENT WITHIN THE NJC CAR ALLOWANCES 2009/10**

**Enclosed** with this letter is NJC Circular 1/09 detailing the NJC Car Allowances effective from **1 April 2009**. As in previous years, in response to requests from authorities, the figures below also show the amounts of petrol element and VAT applicable to each Group.

	<u><b>451 - 999cc</b></u>	<u><b>1000 - 1199cc</b></u>	<u><b>1200 - 1450cc</b></u>
<b><u>Essential Users</u></b>			
Lump sum per annum	£795	£906	£1,170
per mile first 8,500	33.6p	37.1p	46.4p
per mile after 8,500	11.7p	12.2p	14.2p
Petrol Element	7.433p	8.207p	8.953p
Amount of VAT per mile in petrol element	0.969p	1.070p	1.167
<b><u>Casual Users</u></b>			
per mile first 8,500	42.9p	47.7p	60.1p
per mile after 8,500	11.7p	12.2p	14.2p
Petrol Element	7.433p	8.207p	8.953p
Amount of VAT per mile in petrol element	0.969p	1.070p	1.167

Yours sincerely,



Sarah Messenger  
Employers' Secretary