



## Duffy & Company Accountants & Auditors

44 Dominick Street, Galway, Ireland  
Tel: +353 91 564214/563509 • Fax +353 91 564214  
Email: info@duffyaccountants.com  
Website: www.duffyaccountants.com

### MILEAGE RATES

For individuals who are obliged to use their car in the normal course of their duties:

#### *ENGINE CAPACITY*

<i>Mileage in a calendar year</i>	<i>Up to 1,200cc</i>	<i>1,201cc to 1500cc</i>	<i>1,501cc &amp; Over</i>
Up to 4,000 Miles	83.92 cent	97.91 cent	116.39 cent
4,001 Miles & Over	42.47 cent	48.77 cent	54.30 cent

For individuals who are not obliged to travel in the normal course of their duties but who occasionally use their car for business purposes.

#### *ENGINE CAPACITY*

<i>Reduced Motor Mileage Rates</i>	<i>Up to 1,200cc</i>	<i>1,201cc to 1500cc</i>	<i>1,501cc &amp; Over</i>
	31.40 cent	35.21 cent	38.40 cent

*Note: Journey's between an employee's home and place of work are not business journeys.*

### SUBSISTENCE RATES

<i>Class of Allowance</i>	<i>Normal Rate</i>	<i>Reduced Rate</i>	<i>Detention Rate</i>	<i>10 Hours or more</i>	<i>5 Hours but less than 10</i>
A	€124.11	€114.42	€62.04	€55.17	€14.34
B	€111.52	€95.38	€55.78	€55.17	€14.34
C	€93.27	€77.17	€46.68	€55.17	€14.34

*Note: Schedule based on current Civil Service rates of Subsistence.  
Effective from 1<sup>st</sup> January 2003*



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### CLASS OF ALLOWANCE

Rates of allowance depends on the grade of officer. Approximate grade levels are laid out in table below.

Class A	Salary Above	€18,166.00
Class B	Salary Above	€6,873.00
Class C	All Other	€14,736.00

***Rates are payable on the following absences:***

- Normal Rate: This is Payable on absences up to 14 nights
  - Reduced Rate: This is Payable for each of next 14 nights
  - Detention Rate: This is Payable for each of next 28 nights
- Special Rules apply to absences over 56 nights

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The information contained in this memorandum is a general guide. It should not be used as a basis for making decisions or as a substitute for professional tax advice. Every effort has been made to provide accurate information in this document. As such we are unable to accept liability for any errors or omissions which may arise.

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