

# Mileage rates by country (2025)

Quick reference. Always confirm with the cited official source before applying formally.

## North America

US — Official 2025: \$0.70/mi (business); \$0.21/mi (medical/moving); \$0.14/mi (charity). Source: IRS Notice 2024-71. Notes: applicable to Schedule C.

Canada — Official 2025: CAD \$0.70/km first 5,000 km; CAD \$0.64/km after. Source: CRA. Notes: separate limits for Yukon, NWT, Nunavut.

## Europe

UK — Official 2025: £0.45/mi first 10,000 mi; £0.25/mi after. Source: HMRC AMAP. Notes: motorcycle £0.24/mi.

Spain — Official 2025: €0.26/km. Source: BOE/Hacienda. Notes: applicable to professional travel.

## Oceania

Australia — Official 2025: AUD \$0.85/km, capped at 5,000 km. Source: ATO. Notes: motorcycle has separate calculation.

## Latin America

Mexico — Suggested: MXN 6.50/km. Source: SAT-accepted practice. Notes: deductible if substantiated with log.

Colombia — Suggested: COP 2,200/km. Source: DIAN-accepted practice. Notes: requires log with business purpose.

Brazil — Suggested: BRL 1.10/km. Source: market practice. Notes: used for corporate reimbursement, not personal-tax deduction.

## General notes

— Official rates cover fuel + maintenance + depreciation + insurance + registration. Tolls and parking are reimbursed SEPARATELY.

— EV: some countries have a specific rate. Check when introducing electric fleet.

— Motorcycle: rules typically differ. Check separately.

