



Cars and related benefits

Hugh Davies & Co.
CHARTERED ACCOUNTANTS

Percentage of list price charge relative to CO₂ emissions

| Appropriate percentage | 2013/14 CO ₂ emissions in grams per kilometre | 2014/15 | 2015/16 | 2016/17 |
|------------------------|---|---------------|---------------|---------------|
| 5 | 1 – 75 | 1 – 75 | 1 – 50 | n/a |
| 7 | n/a | n/a | n/a | 1 – 50 |
| 9 | n/a | n/a | 51 – 75 | 51 – 75 |
| 10 | 76 – 94 | n/a | n/a | n/a |
| 11 | 95 – 99 | 76 – 94 | n/a | 51 – 75 |
| 12 | 100 – 104 | 95 – 99 | n/a | n/a |
| 13 | 105 – 109 | 100 – 104 | 76 – 94 | n/a |
| 14 | 110 – 114 | 105 – 109 | 95 – 99 | n/a |
| 15 | 115 – 119 | 110 – 114 | 100 – 104 | 76 – 94 |
| 16 | 120 – 124 | 115 – 119 | 105 – 109 | 95 – 99 |
| 17 | 125 – 129 | 120 – 124 | 110 – 114 | 100 – 104 |
| 18 | 130 – 134 | 125 – 129 | 115 – 119 | 105 – 109 |
| 19 | 135 – 139 | 130 – 134 | 120 – 124 | 110 – 114 |
| 20 | 140 – 144 | 135 – 139 | 125 – 129 | 115 – 119 |
| 21 | 145 – 149 | 140 – 144 | 130 – 134 | 120 – 124 |
| 21 | 150 – 154 | 145 – 149 | 135 – 139 | 125 – 129 |
| 23 | 155 – 159 | 150 – 154 | 140 – 144 | 130 – 134 |
| 24 | 160 – 164 | 155 – 159 | 145 – 149 | 135 – 139 |
| 25 | 165 – 169 | 160 – 164 | 150 – 154 | 140 – 144 |
| 26 | 170 – 174 | 165 – 169 | 155 – 159 | 145 – 149 |
| 27 | 175 – 179 | 170 – 174 | 160 – 164 | 150 – 154 |
| 28 | 180 – 184 | 175 – 179 | 165 – 169 | 155 – 159 |
| 29 | 185 – 189 | 180 – 184 | 170 – 174 | 160 – 164 |
| 30 | 190 – 194 | 185 – 189 | 175 – 179 | 165 – 169 |
| 31 | 195 – 199 | 190 – 194 | 180 – 184 | 170 – 174 |
| 32 | 200 – 204 | 195 – 199 | 185 – 189 | 175 – 179 |
| 33 | 205 – 209 | 200 – 204 | 190 – 194 | 180 – 184 |
| 34 | 210 – 214 | 205 – 209 | 195 – 199 | 185 – 189 |
| 35 | 215 and above | 210 and above | 200 – 204 | 190 – 194 |
| 36 | n/a | n/a | 205 – 209 | 195 – 199 |
| 37 | n/a | n/a | 210 and above | 200 and above |

Up to the end of 2014/15 add 3% for diesel cars up to a maximum of 35%.

For 2015/16 add 3% for diesel cars up to a maximum of 37%.

In 2016/17 petrol and diesel cars treated equally for company car tax purposes.

There are discounts for more environmentally-friendly alternative fuels.



Company car fuel benefits

The car fuel benefit is calculated by applying the same percentages to the fuel multiplier, which for 2014/15 is £21,700. Multiplier for 2015/16 is £22,100.

Percentage of list price charge where no CO₂ emissions figures are available

| Engine size(cc) | Registered before 1998 | 1998 onwards |
|-----------------|------------------------|--------------|
| Less than 1400 | 15% | 15% |
| 1401 to 2000 | 22% | 25% |
| > 2001 | 32% | 35% |

Cars with no cylinder capacity are taxed at the >2001cc rate.

Leased car: restricted allowances

From 1 April 2013, the disallowance is a flat rate of 15%. This applies only to cars with CO₂ emissions exceeding 130g/km (between 1 April 2009 and 31 March 2013 emissions exceeding 160g/km).

Van and fuel charge 2015/16

| | Van | Fuel |
|---------------------------------|--------|------|
| Vehicle weight up to 3,500kg | £3,150 | £594 |

The tax charge is reduced if the employee does not have the van for the whole year.

If the employee has the van mainly for work journeys (for example delivering goods or visiting customers) and the only private use is commuting, there is no tax to pay.

For more information, contact Hugh, Ian, Catherine or Michael at Hugh Davies & Co on 01722 336647.