



Cars and related benefits

Hugh Davies & Co.
CHARTERED ACCOUNTANTS

Percentage of list price charge relative to CO₂ emissions

Appropriate percentage	2015/16 CO ₂ emissions in grams per kilometre	2016/17	2017/18	2018/19
5	0 – 50	n/a	n/a	n/a
7	n/a	0 – 50	n/a	n/a
9	51 – 75	n/a	0 – 50	n/a
10	n/a	n/a	n/a	n/a
11	n/a	51 – 75	n/a	n/a
12	n/a	n/a	n/a	n/a
13	76 – 94	n/a	51 – 75	0 – 50
14	95 – 99	n/a	n/a	n/a
15	100 – 104	76 – 94	n/a	n/a
16	105 – 109	95 – 99	n/a	51 – 75
17	110 – 114	100 – 104	76 – 94	n/a
18	115 – 119	105 – 109	95 – 99	n/a
19	120 – 124	110 – 114	100 – 104	76 – 94
20	125 – 129	115 – 119	105 – 109	95 – 99
21	130 – 134	120 – 124	110 – 114	100 – 104
21	135 – 139	125 – 129	115 – 119	105 – 109
23	140 – 144	130 – 134	120 – 124	110 – 114
24	145 – 149	135 – 139	124 – 129	115 – 119
25	150 – 154	140 – 144	130 – 134	120 – 124
26	155 – 159	145 – 149	135 – 139	124 – 129
27	160 – 164	150 – 154	140 – 144	130 – 134
28	165 – 169	155 – 159	145 – 149	135 – 139
29	170 – 174	160 – 164	150 – 154	140 – 144
30	175 – 179	165 – 169	155 – 159	145 – 149
31	180 – 184	170 – 174	160 – 164	150 – 154
32	185 – 189	175 – 179	165 – 169	155 – 159
33	190 – 194	180 – 184	170 – 174	160 – 164
34	195 – 199	185 – 189	175 – 179	165 – 169
35	200 – 204	190 – 194	180 – 184	170 – 174
36	205 – 209	195 – 199	185 – 189	175 – 179
37	210 and above	200 and above	190 and above	180 and above

Up to the end of 2018/19 add 3% for diesel cars up to a maximum of 37%.



Company car fuel benefits

The car fuel benefit is calculated by applying the same percentages to the fuel multiplier, which for 2016/17 is £22,200. Multiplier for 2017/18 is £22,600.

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 2016/17

	Van	Fuel
Vehicle weight up to 3,500kg	£3,170	£598

(2017/18 Van Benefit £3,230, Van Fuel £610)

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, Karen or Michael at Hugh Davies & Co on 01722 336647.