



Cars and related benefits

Hugh Davies & Co.
CHARTERED ACCOUNTANTS

Percentage of list price charge relative to CO₂ emissions

Appropriate percentage	2016/17	2017/18	2018/19	2019/20
	CO ₂ emissions in grams per kilometre			
5	n/a	n/a	n/a	n/a
7	0 – 50	n/a	n/a	n/a
9	n/a	0 – 50	n/a	n/a
10	n/a	n/a	n/a	n/a
11	51 – 75	n/a	n/a	n/a
12	n/a	n/a	n/a	n/a
13	n/a	51 – 75	0 – 50	n/a
14	n/a	n/a	n/a	n/a
15	76 – 94	n/a	n/a	n/a
16	95 – 99	n/a	51 – 75	0 – 50
17	100 – 104	76 – 94	n/a	n/a
18	105 – 109	95 – 99	n/a	n/a
19	110 – 114	100 – 104	76 – 94	51 – 75
20	115 – 119	105 – 109	95 – 99	n/a
21	120 – 124	110 – 114	100 – 104	n/a
22	125 – 129	115 – 119	105 – 109	76 – 94
23	130 – 134	120 – 124	110 – 114	95 – 99
24	135 – 139	124 – 129	115 – 119	100 – 104
25	140 – 144	130 – 134	120 – 124	105 – 109
26	145 – 149	135 – 139	124 – 129	110 – 114
27	150 – 154	140 – 144	130 – 134	115 – 119
28	155 – 159	145 – 149	135 – 139	120 – 124
29	160 – 164	150 – 154	140 – 144	124 – 129
30	165 – 169	155 – 159	145 – 149	130 – 134
31	170 – 174	160 – 164	150 – 154	135 – 139
32	175 – 179	165 – 169	155 – 159	140 – 144
33	180 – 184	170 – 174	160 – 164	145 – 149
34	185 – 189	175 – 179	165 – 169	150 – 154
35	190 – 194	180 – 184	170 – 174	155 – 159
36	195 – 199	185 – 189	175 – 179	160 – 164
37	200 and above	190 and above	180 and above	165 and above

Up to the end of 2017/18 add 3% and 4% thereafter 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 2017/18 is £22,600. Multiplier for 2018/19 is £23,400.

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 (for leases that start on or after 1 April 2018 the restriction applies to cars with CO₂ emissions exceeding 110g/km).

Van and fuel charge 2017/18

	Van	Fuel
Vehicle weight up to 3,500kg	£3,230	£610

(2018/19 Van Benefit £3,350, Van Fuel £633)

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.