



## Cars and related benefits

Hugh Davies & Co.  
CHARTERED ACCOUNTANTS

### Percentage of list price charge relative to CO<sub>2</sub> emissions (cars registered before 6 April 2020)

CO <sub>2</sub> (g/km) emissions	2019/20	2020/21	2021/22	2022/23
	<b>Appropriate Percentage</b>			
0	16%	0%	1%	2%
1-50 (EV range 130+ miles)	16%	2%	2%	2%
150 (EV 70-129 miles)	16%	5%	5%	5%
150 (EV 40-69 miles)	16%	8%	8%	8%
150 (EV 30-39 miles)	16%	12%	12%	12%
150 (EV under 30 miles)	16%	14%	14%	14%
51-54	19%	15%	15%	15%
55-59	19%	16%	16%	16%
60-64	19%	17%	17%	17%
65-69	19%	18%	18%	18%
70-74	19%	19%	19%	19%
75-79	22%	20%	20%	20%
80-84	22%	21%	21%	21%
85-89	22%	22%	22%	22%
90-94	22%	23%	23%	23%
95-99	23%	24%	24%	24%
100-104	24%	25%	25%	25%
105-109	25%	26%	26%	26%
110-114	26%	27%	27%	27%
115-119	27%	28%	28%	28%
120-124	28%	29%	29%	29%
125-129	29%	30%	30%	30%
130-134	30%	31%	31%	31%
135-139	31%	32%	32%	32%
140-144	32%	33%	33%	33%
145-149	33%	34%	34%	34%
150-154	34%	35%	35%	35%
155-159	35%	36%	36%	36%
160-164	36%	37%	37%	37%
165-169	37%	37%	37%	37%
170+	37%	37%	37%	37%

For each year add 4% for diesel cars up to a maximum of 37% for diesel cars that are not certified to the Real Driving Emissions 2 (RDE2) standard.



**Percentage of list price charge relative to CO<sub>2</sub> emissions (cars registered after 6 April 2020)**

	2019/20	2020/21	2021/22	2022/23
<b>CO<sub>2</sub> (g/km) emissions</b>	<b>Appropriate Percentage</b>			
0	16%	0%	1%	2%
1-50 (EV range 130+ miles)	16%	0%	1%	2%
150 (EV 70-129 miles)	16%	3%	4%	5%
150 (EV 40-69 miles)	16%	6%	7%	8%
150 (EV 30-39 miles)	16%	10%	11%	12%
150 (EV under 30 miles)	16%	12%	13%	14%
51-54	19%	13%	14%	15%
55-59	19%	14%	15%	16%
60-64	19%	15%	16%	17%
65-69	19%	16%	17%	18%
70-74	19%	17%	18%	19%
75-79	22%	18%	19%	20%
80-84	22%	19%	20%	21%
85-89	22%	20%	21%	22%
90-94	22%	21%	22%	23%
95-99	23%	22%	23%	24%
100-104	24%	23%	24%	25%
105-109	25%	24%	25%	26%
110-114	26%	25%	26%	27%
115-119	27%	26%	27%	28%
120-124	28%	27%	28%	29%
125-129	29%	28%	29%	30%
130-134	30%	29%	30%	31%
135-139	31%	30%	31%	32%
140-144	32%	31%	32%	33%
145-149	33%	32%	33%	34%
150-154	34%	33%	34%	35%
155-159	35%	34%	35%	36%
160-164	36%	35%	36%	37%
165-169	37%	36%	37%	37%
170+	37%	37%	37%	37%

For each year add 4% for diesel cars up to a maximum of 37% for diesel cars that are not certified to the Real Driving Emissions 2 (RDE2) standard.



## Company car fuel benefits

The car fuel benefit is calculated by applying the same percentages to the fuel multiplier, which for 2021/22 is £24,600 (20/21 £24,500).

## Percentage of list price charge on classic cars

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Engine size(cc)	
Less than 1400	15%
1401 to 2000	22%
> 2001	32%

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

A classic car is one that is over 15 years old with a current market value greater than its list price.

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## Leased car: restricted allowances

From 1 April 2013, the disallowance is a flat rate of 15%. This applies only to cars with CO<sub>2</sub> emissions exceeding 50g/km (for leases that started between 1 April 2018 and 31 March 2021 the restriction applies to cars with CO<sub>2</sub> emissions exceeding 110g/km).

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## Van and fuel charge 2021/22

	Van	Fuel
Vehicle weight up to 3,500kg	£3,500	£669

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.

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**For more information, contact Hugh, Shirley, Karen or Michael at Hugh Davies & Co on 01722 336647.**