



Cars and Related Benefits

Percentage of list price charge relative to CO₂ emissions

CO ₂ emissions in grams per kilometre	Electric range (Miles)	Diesel	Other fuel
Nil			2%
1 - 50	130+	6%	2%
1 - 50	70 - 129	9%	5%
1 - 50	40 - 69	12%	8%
1 - 50	30 - 39	16%	12%
1 - 50	Less than 30	18%	14%
51 - 54		19%	15%
Each additional 5g/km		Further 1%	Further 1%
Diesel 140+g/km		37%	37%
Other Fuel 160+g/km			

Diesel vehicles meeting the RDE2 standard are exempt from diesel supplement and the above other fuel rates apply for such vehicles.

Company car fuel benefits

The car fuel benefit is calculated by applying the same percentages to the fuel multiplier, which for 2023/24 is £27,800.

Leased car: restricted allowances

For leases entered into from 1 April 2021, the disallowance is a flat rate of 15%. This applies only to cars with CO₂ emissions exceeding 50g/km. For leases entered into between 1 April 2018 and 31 March 2021 the restriction applies to cars with CO₂ emissions exceeding 110g/km.

Van and fuel charge 2023/24

	Van	Fuel
Vehicle weight up to 3,500kg	£3,960	£757

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