

Benefit in Kind rates April 2013 to March 2017

Taxable percentage of P11D price	CO2 emissions in grams per kilometre			
	2013-2014	2014-2015	2015-2016	2016-2017
0	0	0	n/a	n/a
5	1 to 75	1 to 75	0 to 50	n/a
7	n/a	n/a	n/a	0 to 50
9	n/a	n/a	51-75	n/a
10	76-94	n/a	n/a	n/a
11	n/a	76-94	n/a	51-75
12	95-104	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
22	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+	210+	200-204	190-194
36			205-209	195-199
37			210+	200+

- » Up to the end of tax year 2014/15 add 3% for diesel cars up to a maximum of 35%
- » For tax year 2015/16 add 3% for diesel cars up to a maximum of 37%
- » In 2016/17 petrol and diesel cars are treated equally for company car tax purposes.

Your company car tax is calculated based on these factors: the P11D price, your personal tax rate, and, very importantly, the CO2 of the car you choose.

Example Calculation of Car Benefit for 2013/14 on a Ford Focus 1.6 Tdci Zetec 115ps 5dr Hatch

CO2 Emissions: 109 g/km Fuel Type: Diesel P11D Value: £18840

Car Benefit Percentage x P11D value
 Diesel 109g/km = 16% x £18840
 = Cash Equivalent Value £3014

Annual Tax at 20% x £3014 = £602.80
 (Monthly equivalent £50.23)

Car Benefit Percentage x P11D value
 Diesel 109g/km = 16% x £18840
 = Cash Equivalent Value £3014

Annual Tax at 40% x £3014 = 1205.60
 (Monthly equivalent £100.46)

To see the HMRC Company Car and Car Fuel Benefit Calculator click [here](#)