

## TAXABLE BENEFITS IN KIND AND EXPENSES PAYMENTS

Company Car Tax rules 2005-06 to 2016-17

Ready reckoner of appropriate percentage for calculating car benefit charge

Appropriate percentage	Diesel supplements <sup>2</sup>	CO <sub>2</sub> emissions in grams per kilometre										
		2005-06 to 2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	
0		Zero rate for Zero CO2 emission vehicles introduced in 2010-11 <sup>2</sup>					0	0	Zero rate comes to an end April 2015			
5		Ultra Low Carbon Cars band introduced in 2010-11 <sup>3</sup>					1 - 75	1 - 75	1 - 75	1 - 75	0 - 50	-
7	For years up to and including 2015-16, add 3% if car runs solely on diesel up to a maximum of 35% to 2014-15 and 37% in 2015-16.	-	-	-	-	-	-	-	-	-	0 - 50	
9		-	-	-	-	-	-	-	-	51 - 75	-	
10		-	0 - 120	0 - 120	76 - 120	76 - 120	76 - 99	76 - 94	-	-	-	
11		-	-	-	-	-	100 - 104	95 - 99	76 - 94	-	51 - 75	
12		-	-	-	-	-	105 - 109	100 - 104	95 - 99	-	-	
13		-	-	-	-	-	110 - 114	105 - 109	100 - 104	76 - 94	-	
14		-	-	-	-	-	115 - 119	110 - 114	105 - 109	95 - 99	-	
15		0 - 144	121 - 139	121 - 139	121 - 134	121 - 129	120 - 124	115 - 119	110 - 114	100 - 104	76 - 94	
16		145 - 149	140 - 144	140 - 144	135 - 139	130 - 134	125 - 129	120 - 124	115 - 119	105 - 109	95 - 99	
17		150 - 154	145 - 149	145 - 149	140 - 144	135 - 139	130 - 134	125 - 129	120 - 124	110 - 114	100 - 104	
18	155 - 159	150 - 154	150 - 154	145 - 149	140 - 144	135 - 139	130 - 134	125 - 129	115 - 119	105 - 109		
19	160 - 164	155 - 159	155 - 159	150 - 154	145 - 149	140 - 144	135 - 139	130 - 134	120 - 124	110 - 114		
20	165 - 169	160 - 164	160 - 164	155 - 159	150 - 154	145 - 149	140 - 144	135 - 139	125 - 129	115 - 119		
21	170 - 174	165 - 169	165 - 169	160 - 164	155 - 159	150 - 154	145 - 149	140 - 144	130 - 134	120 - 124		
22	175 - 179	170 - 174	170 - 174	165 - 169	160 - 164	155 - 159	150 - 154	145 - 149	135 - 139	125 - 129		
23	180 - 184	175 - 179	175 - 179	170 - 174	165 - 169	160 - 164	155 - 159	150 - 154	140 - 144	130 - 134		
24	185 - 189	180 - 184	180 - 184	175 - 179	170 - 174	165 - 169	160 - 164	155 - 159	145 - 149	135 - 139		
25	190 - 194	185 - 189	185 - 189	180 - 184	175 - 179	170 - 174	165 - 169	160 - 164	150 - 154	140 - 144		
26	195 - 199	190 - 194	190 - 194	185 - 189	180 - 184	175 - 179	170 - 174	165 - 169	155 - 159	145 - 149		
27	200 - 204	195 - 199	195 - 199	190 - 194	185 - 189	180 - 184	175 - 179	170 - 174	160 - 164	150 - 154		
28	205 - 209	200 - 204	200 - 204	195 - 199	190 - 194	185 - 189	180 - 184	175 - 179	165 - 169	155 - 159		
29	210 - 214	205 - 209	205 - 209	200 - 204	195 - 199	190 - 194	185 - 189	180 - 184	170 - 174	160 - 164		
30	215 - 219	210 - 214	210 - 214	205 - 209	200 - 204	195 - 199	190 - 194	185 - 189	175 - 179	165 - 169		
31	220 - 224	215 - 219	215 - 219	210 - 214	205 - 209	200 - 204	195 - 199	190 - 194	180 - 184	170 - 174		
32	225 - 229	220 - 224	220 - 224	215 - 219	210 - 214	205 - 209	200 - 204	195 - 199	185 - 189	175 - 179		
33	230 - 234	225 - 229	225 - 229	220 - 224	215 - 219	210 - 214	205 - 209	200 - 204	190 - 194	180 - 184		
34	235 - 239	230 - 234	230 - 234	225 - 229	220 - 224	215 - 219	210 - 214	205 - 209	195 - 199	185 - 189		
35	240 or more	235 or more	235 or more	230 or more	225 or more	220 or more	215 or more	210 or more	200 - 204	190 - 194		
36		-	-	-	-	-	-	-	-	205 - 209	195 - 199	
37		-	-	-	-	-	-	-	-	210 or more	200 or more	

i) Until 5 April 2011, the diesel supplement did not apply to diesel cars that meet the Euro IV emissions standards and were first registered before 01/01/06.

ii) Cars and vans with zero CO<sub>2</sub> emissions will be exempt from company car tax for a 5 year period starting in 2010-11

iii) Ultra Low Carbon cars band was introduced for a 5 year period starting in 2010-11

iv) Company car tax rates for 2017-18 and 2018-19 have been announced but not legislated on. See [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/294190/OOTLAR\\_19\\_March\\_2014\\_\\_1\\_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/294190/OOTLAR_19_March_2014__1_.pdf)

## Notes on company car tax rules

- Company car tax was reformed in April 2002 to an emissions-based system. The charge is calculated by applying a percentage figure (the appropriate percentage) to the list price of the car. The fuel type of the car and its CO<sub>2</sub> emissions determine the appropriate percentage.
- There is a 3% supplement for most diesel-powered cars up to 2016-17.
- There are discounts for more environmentally-friendly alternative fuels and different rules for older cars and cars with no approved CO<sub>2</sub> emissions figure or recognised cylinder capacity. For specific rules see HMRC's website at [www.hmrc.gov.uk/cars/](http://www.hmrc.gov.uk/cars/).

**Contact point for enquiries**

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For more general enquiries please refer to the HMRC website:

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)