HMRC - PAYE57300 - Capture Van Benefit

Van benefit is taxed using a flat rate for the value of the van. Van Fuel benefit is taxed using a flat rate for the fuel. Please see the customer advisor guide for the current van benefit charges

Further guidance on capturing, updating or deleting van benefit is available in action guide tax40122.

Employees who have private use of a company van will not receive a charge for the use of the vehicle if

They have the van mainly for business travel

And

Any private use other than for journeys to and from work is insignificant

Home to work journeys are still considered to be private use, but the rules allow employees to use their van for those journeys without paying tax.

Previous page

Next page