

Ready reckoner of appropriate percentage for calculating car benefit charge

CO ₂ emissions in grams per kilometre	Appropriate Percentage (Electric & Petrol Vehicles)					Adjustment to Appropriate Percentage (Diesel Vehicles)	Appropriate Percentage (Electric & Petrol Vehicles)		Adjustment to Appropriate Percentage (Diesel Vehicles)
	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14 to 2017-18	2018-19	2019-20	2018-19 to 2019-20
0 (Electric)	0%	0%	5%	7%	9%	n/a	13%	16%	n/a
1-50	5%	5%	5%	7%	9%	Add 3% if car runs solely on diesel up to a maximum of: 35% for years up to and including 2014-15; 37% from 2015-16.	13%	16%	Add 4% up to a maximum of 37% for diesel cars that are not certified to the Real Driving Emissions 2 (RDE2) standard. Add 0% for cars which are certified to the RDE2 standard.
51-75	5%	5%	9%	11%	13%		16%	19%	
76-94	10%	11%	13%	15%	17%		19%	22%	
95-99	11%	12%	14%	16%	18%		20%	23%	
100-104	12%	13%	15%	17%	19%		21%	24%	
105-109	13%	14%	16%	18%	20%		22%	25%	
110-114	14%	15%	17%	19%	21%		23%	26%	
115-119	15%	16%	18%	20%	22%		24%	27%	
120-124	16%	17%	19%	21%	23%		25%	28%	
125-129	17%	18%	20%	22%	24%		26%	29%	
130-134	18%	19%	21%	23%	25%		27%	30%	
135-139	19%	20%	22%	24%	26%		28%	31%	
140-144	20%	21%	23%	25%	27%		29%	32%	
145-149	21%	22%	24%	26%	28%		30%	33%	
150-154	22%	23%	25%	27%	29%		31%	34%	
155-159	23%	24%	26%	28%	30%		32%	35%	
160-164	24%	25%	27%	29%	31%		33%	36%	
165-169	25%	26%	28%	30%	32%		34%	37%	
170-174	26%	27%	29%	31%	33%		35%	37%	
175-179	27%	28%	30%	32%	34%		36%	37%	
180-184	28%	29%	31%	33%	35%		37%	37%	
185-189	29%	30%	32%	34%	36%	37%	37%		
190-194	30%	31%	33%	35%	37%	37%	37%		
195-199	31%	32%	34%	36%	37%	37%	37%		
200-204	32%	33%	35%	37%	37%	37%	37%		
205-209	33%	34%	36%	37%	37%	37%	37%		
210-214	34%	35%	37%	37%	37%	37%	37%		
215 or more	35%	35%	37%	37%	37%	37%	37%		

Notes on company car tax rules

- i. 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 CO₂ emissions determine the appropriate percentage.
- ii. There is a 3% supplement for diesel-powered cars in years up to and including 2017-18. From year 2018-19 this changed to 4% or 0% depending on whether the car is certified to the Real Driving Emissions 2 standard..
- iii. For specific rules see the tax guide to Expenses and Benefits (booket 480) at <https://www.gov.uk/government/publications/480-expenses-and-benefits-a-tax-guide>
- iv. Company car tax rates for 2020-21 have been announced. See <https://www.gov.uk/government/publications/autumn-budget-2017-overview-of-tax-legislation-and-rates-ootlar/annex-a-rates-and-allowances>

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www.hmrc.gov.uk