



HM Revenue
& Customs

Annex A

Rates and Allowances

This annex includes Autumn Budget 2018 announcements of the main rates and allowances. It also covers all announcements made at Autumn Budget 2017 and subsequently.

PERSONAL TAX AND BENEFITS

<u>Income tax bands of taxable income (£ per year)</u>		
	Tax year 2018-19	Tax year 2019-20
Basic rate	£1 - £34,500	£1 – £37,500
Higher rate	£34,501 - £150,000	£37,501 - £150,000
Additional rate	Over £150,000	Over £150,000

<u>Income tax rates - 2018-19</u>	
	Tax year 2018-19
Main rates¹	
Basic rate	20%
Higher rate	40%
Additional rate	45%
Savings rates²	
Starting rate for savings	0%
Savings basic rate	20%
Savings higher rate	40%
Savings additional rate	45%

¹ Apply to non-dividend income, including income from savings, employment, property or pensions. From 2017/18, the main rates will be separated into the main rates, the savings rates and the default rates. ² Apply to savings income.

Dividend rates²	
Dividend ordinary rate - for dividends otherwise taxable at the basic rate	7.5%
Dividend upper rate - for dividends otherwise taxable at the higher rate	32.5%
Dividend additional rate - for dividends otherwise taxable at the additional rate	38.1%

<u>Income tax rates - 2019-20</u>	
Main rates³	Tax year 2019-20
Basic rate	20%
Higher rate	40%
Additional rate	45%
Savings rates⁴	
Starting rate for savings	0%
Savings basic rate	20%
Savings higher rate	40%
Savings additional rate	45%
Dividend rates⁵	
Dividend ordinary rate - for dividends otherwise taxable at the basic rate	7.5%
Dividend upper rate - for dividends otherwise taxable at the higher rate	32.5%

² Apply to dividend income received above the £2,000 tax-free Dividend Allowance, introduced in April 2016 to replace the Dividend Tax Credit.

³ Apply to non-savings, non-dividend income, including income from employment, property or pensions not subject to the Scottish Rate of income tax.

⁴ Apply to savings income.

⁵ Apply to dividend income received above the £2,000 tax-free Dividend Allowance, introduced in April 2016 to replace the previous Dividend Tax Credit.

Dividend additional rate - for dividends otherwise taxable at the additional rate	38.1%
Default rates⁶	
Default basic rate	20%
Default higher rate	40%
Default additional rate	45%

<u>Starting rates for savings income</u>		
	Tax year 2018-19	Tax year 2019-20
Starting rate for savings	0%	0%
Starting rate limit for savings	5,000	[5,000]

<u>Special rates for trustees' income</u>		
	Tax year 2018-19	Tax year 2019-20
Standard rate on first £1,000 of income which would otherwise be taxable at the special rates for trustees	Dividend-type income 7.5% All other income 20%	Dividend-type income 7.5% All other income 20%
Trust rate	45%	45%
Dividend trust rate	38.1%	38.1%

<u>Income tax allowances</u>		
	Tax year 2018-19	Tax year 2019-20
Personal allowance		

⁶ Apply to non-savings and non-dividend income of any taxpayer that is not subject to either the Main rates or the Scottish Rates of income tax.

Personal allowance ⁷	£11,850	£12,500
Income limit for personal allowance	£100,000	£100,000
Income limit for Married couple's allowance ⁸	£28,900	£29,600
Marriage allowance		
Marriage allowance ⁹	£1,190	£1,250
Married couple's allowance for those born before 6 April 1935		
Maximum amount of married couple's allowance ¹⁰	£8,695	£8,915
Minimum amount of married couple's allowance	£3,360	£3,450
Blind person's allowance		
Blind person's allowance	£2,390	£2,450
Dividend allowance		
Dividend allowance ¹¹	£2000	£2000
Personal savings allowance		
Personal savings allowance for basic rate taxpayers	£1,000	£1,000
Personal savings allowance for higher rate taxpayers	£500	£500

Company car tax

2019-20	2020-21
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⁷ The Personal Allowance reduces where the income is above £100,000 – by £1 for every £2 of income above the £100,000 limit. This reduction applies irrespective of date of birth.

⁸ This age-related allowance is reduced by £1 for every £2 of income over this limit.

⁹ This transferable allowance is available to married couples and civil partners who are not in receipt of married couple's allowance. A spouse or civil partner who is not liable to income tax; or not liable at the higher or additional rates, can transfer this amount of their unused personal allowance to their spouse or civil partner. The recipient must not be liable to income tax at the higher or additional rates.

¹⁰ The relief for this allowance is given at 10%.

¹¹ The Dividend Allowance means that individuals will not have to pay tax on the first £2,000 of dividend income they receive.

CO₂ emissions, g/km	Appropriate percentage of car list price taxed	CO₂ emissions, g/km		Appropriate percentage of car list price taxed
0-50	16	0		2
51-75	19	1-50 (split by zero emission miles)	>130 70-129 40-69 30-39 <30	2 5 8 12 14
76-94	22	51-54		15
95-99	23	55-59		16
100-104	24	60-64		17
105-109	25	65-69		18
110-114	26	70-74		19
115-119	27	75-79		20
120-124	28	80-84		21
125-129	29	85-89		22
130-134	30	90-94		23
135-139	31	95-99		24
140-144	32	100-104		25
145-149	33	105-109		26
150-154	34	110-114		27
155-159	35	115-119		28

160-164	36	120-124	29
165+	37	125-129	30
		130-134	31
		135-139	32
		140-144	33
		145-149	34
		150-154	35
		155-159	36
		160+	37

Drivers must add 4% to their appropriate percentage if the car is propelled solely by diesel (up to a maximum of 37%). Cars that meet the Real Driving Emissions Step 2 (RDE2) standard are exempt from the diesel supplement.

NATIONAL INSURANCE CONTRIBUTIONS (NICs)

<u>Class 1 NICs: Employee and employer rates and thresholds</u> <u>(£ per week – except where stated)</u>		
	Tax year 2018-19	Tax year 201920
Weekly Lower Earnings Limit (LEL) ¹²	£116	£118
Weekly Primary Threshold (PT) ¹³	£162	£166
Weekly Secondary Threshold (ST) ¹³	£162	£166
Upper Earnings Limit (UEL) ¹³	£892	£962
Upper Secondary Threshold for under 21s ¹⁴	£892	£962
Apprentice Upper Secondary Threshold (AUST) for under 25s ¹⁴	£892	£962
Employment Allowance (per employer) ¹⁴	£3,000 per year	£3,000 per year

Employee's (primary) contribution rates	Class 1	Tax year 2018-19	Tax year 201920
<i>Earnings band</i>		<i>NIC rate (per cent)</i>	<i>NIC rate (per cent)</i>
Below LEL		0%	0%
LEL - PT ¹⁵		0%	0%
PT- UEL		12%	12%
Above UEL		2%	2%

¹² Upated by CPI.

¹³ These thresholds are uprated in line with the Higher Rate Threshold to maintain alignment.

¹⁴ From April 2020, this will be limited to employers with an employer NICs bill below £100,000 in the previous tax year.

¹⁵ No NICs are actually payable but a notional Class 1 NIC is deemed to have been paid in respect of earnings between the LEL and PT to protect contributory benefit entitlement.

Married woman's reduced rate for (primary) Class 1 contribution rates	Tax year 2018-19	Tax year 201920
<i>Earnings band¹⁷</i>		
Weekly earnings from between the PT and UEL	5.85%	5.85%
Weekly earnings above the UEL	2%	2%

Employer's (secondary) Class 1 contribution rates	Tax year 2018-19	Tax year 201920
<i>Earnings band¹⁸</i>		
Below ST	0	0
Above ST	13.8%	13.8%

Employer's (secondary) Class 1 contribution rates for employees under 21	Tax year 2018-19	Tax year 2019-20
<i>Earnings band¹⁹</i>		
Below UST	0%	0%
Above UST	13.8%	13.8%

Employer's (secondary) Class 1 contribution rates for Apprentices under 25	Tax year 2018-19	Tax year 2019-20
<i>Earnings band²⁰</i>		
Below AUST	0%	0%
Above AUST	13.8%	13.8%

17 The limit is defined as PT – Primary Threshold – where employees start paying NI.

18 The limit is defined as ST – Secondary Threshold – where employers start paying NI.

19 The limit is defined as UST – Upper Secondary Threshold.

20 The limit is defined as AUST – Apprentice Upper Secondary Threshold.

<u>Class 2 NICs: Self-employed rates and thresholds</u>		
<u>(£ per week)</u>		
	Tax year 2018-19	Tax year 2019-20
Small Profits Threshold (SPT) ¹³	£6,205	£6,365
Class 2 contribution rates¹³	Tax year 2018-19	Tax year 2019-20
<i>Annual Profits (£ a year)¹⁶</i>	<i>£ per week</i>	<i>£ per week</i>
Below SPT	£2.95 (voluntary)	£3.00 (voluntary)
Above SPT ¹⁷	£2.95	£3.00
Special Class 2 rate for share fishermen	£3.60	£3.65
Special Class 2 rate for volunteer development workers	£5.80	£5.90

<u>Class 3 NICs: Other rates and thresholds (£ per week)</u>		
	Tax year 2018-19	Tax year 2019-20
Voluntary contributions ¹⁸	£14.65	£15.00

¹⁶ The limit is defined as SPT – Small Profits Threshold.

¹⁷ Class 2 NICs are liable to be paid by all self-employed persons with profits above the SPT. The self-employed may choose to pay Class 2 if their profits are below the SPT.

¹⁸ Class 3 NICs can be paid by contributors to make the year a qualifying year for the State Pension.

<u>Class 4 NICs: Self-employed rates and thresholds</u>		
<u>(£ per year)</u>		
	Tax year 2018-19	Tax year 2019-20
Lower Profits Limit (LPL) ¹³	£8,424	£8,632
Upper Profits Limit (UPL) ¹⁴	£46,350	£50,000
Class 4 contribution rates	Tax year 2018-19	Tax year 2019-20
<i>Annual profits band</i>	<i>NIC rate (per cent)</i>	<i>NIC rate (per cent)</i>
Below LPL	0%	0%
LPL to UPL ¹⁹	9%	9%
Above UPL	2%	2%

<u>Apprenticeship Levy: rates and allowances</u>		
	Tax year 2018 to 2019	Tax year 2019 to 2020
Apprenticeship Levy allowance (per employer)	£15,000	£15,000
Apprenticeship Levy rate	0.5%	0.5%

WORKING AND CHILD TAX CREDITS, CHILD BENEFIT AND GUARDIANS ALLOWANCE

<u>Working and child tax credits</u>		
<i>£ per year (unless stated)</i>	Tax year 2018-19	Tax year 2019-20
<u>Working tax credit</u>		
Basic element	1,960	1,960
Couple and lone parent element	2,010	2,010
30 hour element	810	810

¹⁹ The limit is defined as LPL – Lower Profits Limit – where self-employed people start paying Class 4 NICs.

Disabled worker element	3,090	3,165
Severe disability element	1,330	1,365
<u>Childcare element of the working tax credit</u>		
Maximum eligible cost for one child	175 per week	175 per week
Maximum eligible cost for two or more children	300 per week	300 per week
Percentage of eligible costs covered	70%	70%
<u>Child tax credit</u>		
Family element	545	545
Child element	2,780	2,780
Disabled child element	3,275	3,355
Severely disabled child element	4,600	4,715
<u>Income thresholds and withdrawal rates</u>		
Income threshold	6,420	6,420
Withdrawal rate (per cent)	41	41
First threshold for those entitled to child tax credit only	16,105	16,105
Income rise disregard	2,500	2,500
Income fall disregard	2,500	2,500
<u>Child benefit (£ per week)</u>		

	Tax year 2018-19	Tax year 2019-20
Eldest/only child	20.70	20.70
Other children	13.70	13.70
<u>Guardians allowance (£ per week)</u>		
Guardians allowance	17.20	17.60

CAPITAL, ASSETS AND PROPERTY

<u>Pensions tax relief</u>		
	Tax year 2018-19	Tax year 2019-20
Lifetime Allowance limit	£1,030,000	£1,055,000
Annual Allowance limit	£40,000	£40,000
Money Purchase Annual Allowance	£4,000	£4,000
Tapered Annual Allowance (applies when an individual has 'adjusted income' over this amount provided the 'threshold income' test is met)	£150,000	£150,000

<u>Tax free savings accounts</u>		
	Tax year 2018-19	Tax year 2019-20
Individual Savings Account (ISA) subscription limit	20,000	[20,000]
Junior ISA subscription limit	4,260	4,368
Child Trust Fund (CTF) subscription limit	4,260	4,368

Capital gains tax		
	Tax year 2018-19	Tax year 2019-20
Main rates for individuals	10% / 20%	10% / 20%
Rates for individuals (for gains on residential property not eligible for Private Residence Relief, and carried interest)	18% / 28%	18% / 28%
Main rate for trustees and personal representatives	20%	20%
Rate for trustees and personal representatives (for gains on residential property not eligible for Private Residence Relief)	28%	28%
Annual exempt amount (AEA) for individuals and personal representatives	£11,700	£12,000
AEA for most trustees	£5,850	£6,000
Rate on gains subject to entrepreneurs' relief	10%	10%
Rate on gains subject to investors' relief	10%	10%
Entrepreneurs' relief: lifetime limit on gains for entrepreneurs	£10,000,000	£10,000,000
Investors' relief: lifetime limit on gains for external investors	£10,000,000	£10,000,000

<u>Inheritance Tax</u>			
	Tax year 2018-19	Tax year 2019-20	Tax year 2020-21
Rate (for estates)	40%	40%	40%
Reduced rate (for estates leaving 10% or more to charity)	36%	36%	36%
Rate (for chargeable lifetime transfers)	20%	20%	20%
Nil rate band limit	£325,000	£325,000	£325,000
Residence nil rate band limit	£125,000	£150,000	£175,000

<u>Stamp Duty Land Tax – residential property</u>		
Property value	Rate (on portion of value above threshold)	Rate (on portion of value above threshold) on or after 1 April 2016 if purchase is of an additional residential property²⁰
0 to £125k	0%	3%
£125k to £250k	2%	5%
£250k to £925k	5%	8%
£925k to £1.5m	10%	13%

²⁰ See HMRC guidance note on whether the higher rate applies.

£500k+	Standard rates above apply	
£1.5m+	12%	15%

Stamp Duty Land Tax – non-residential property

Purchase and Premium Transactions

Property Value	Rate on or after 17 March 2016 (on portion of value above threshold)
0 to £150k	Zero
£150k to £250k	2%
£250k+	5%
Net Present Value (NPV) of the Lease	Rate on or after 17 March 2016 (on portion of value above threshold)
0 to £150k	Zero
£150K to £5m	1%
£5m+	2%

Stamp Duty Land Tax – rates for first-time buyers purchasing properties worth £500,000 or less

Property value	Rate (on portion of value above threshold) on or after 22 November 17 if purchase qualifies for first-time buyer relief
0 to £300k	0%
£300k to £500k	5%

Annual Tax on Enveloped Dwellings

Property value	Charge for tax year 2018-19	Charge for tax year 2019-20

More than £500,000 but not more than £1m	£3,600	£3,650
More than £1m but not more than £2m	£7,250	£7,400
More than £2m but not more than £5m	£24,250	£24,800
More than £5m but not more than £10m	£56,550	£57,900
More than £10m but not more than £20m	£113,400	£116,100
More than £20m +	£226,950	£232,350

BUSINESS AND FINANCIAL SERVICES

<u>Corporation tax rates</u>			
Level of profits	Financial year 2018-19²¹	Financial year 2019-20	Financial year 2020-21
Main rate	19%	19%	17%
North Sea oil and gas ring fence profits ²²	See footnote	See footnote	See footnote

<u>Corporation tax allowances and reliefs</u>			
	Financial year 2018-19	Financial year 2019-20	Financial year 2020-21
Plant and machinery: main rate expenditure	18%	18%	18%
Plant and machinery: special rate expenditure	8%	6% ²³	6%
Structures and Buildings allowance (SBA)	2% ²⁴	2%	2%

²¹ From 1 April 2015, for all profits except North Sea oil and gas ring fence profits, corporation tax is paid at a single rate. For 2018 to 2019 the rate is 19%.

²² For North Sea oil and gas ring fence profits the main rate is 30% and the small profits rate is 19%. The marginal relief ring fence fraction is 11/400ths.

²³ The writing down allowance rate for the special rate pool of capital allowances will be reduced from 8% to 6% from April 2019.

²⁴ From 29 October 2018, capital allowance at a rate of 2% will be available for new qualifying non-residential structures and buildings on a straight-line basis.

Annual investment allowance (AIA)	£200,000/£1m ²⁵	£1m	£1m / £200,000
First year allowances (e.g. for certain energysaving/water efficient products)	100%	100%	N/A ²⁶
Research and Development (R&D) tax credits small and medium sized business (SME) scheme	230%	230%	230%
R&D SME payable credit	14.5%	14.5%	14.5%
R&D Expenditure Credit	12%	12%	12%
Patent Box ³²	10%	10%	10%
Film tax relief	25%	25%	25%
High-end TV tax relief	25%	25%	25%
Videogames tax relief	25%	25%	25%
Open ended investment companies and authorised unit trusts ²⁷	20%	20%	20%

<u>Bank levy</u>		
	Chargeable equity and long-term chargeable liabilities	Short-term chargeable liabilities
1 January 2011 – 28 February 2011	0.025%	0.05%
1 March 2011 – 30 April 2011	0.05%	0.1%

²⁵ An Annual Investment Allowance of £1m will apply to investments made from 1 January 2019 until 31 December 2020. The AIA for investments before and after those dates will be £200,000.

²⁶ From 1 April 2020 for incorporated businesses and from 6 April 2020 for unincorporated businesses, environmental enhanced capital allowances will be abolished. 32 The Patent Box has been phased in from April 2013, with companies being able to claim 60% of the benefit in 2013 to 2014, 70% in 2014 to 2015, 80% in 2015 to 2016, 90% in 2016 to 2017 and 100% in 2017 to 2018.

²⁷ For open ended investment companies and authorised unit trusts the applicable corporation tax rate is 20 per cent. This is set equal to the basic rate of Income Tax.

1 May 2011 – 31 December 2011	0.0375%	0.075%
1 January 2012 – 31 December 2012	0.044%	0.088%
1 January 2013 – 31 December 2013	0.065%	0.130%
1 January 2014 – 31 March 2015	0.078%	0.156%
1 April 2015 – 31 December 2015	0.105%	0.21%
1 January 2016 – 31 December 2016	0.09%	0.18%
1 January 2017 – 31 December 2017	0.085%	0.17%
1 January 2018 – 31 December 2018	0.08%	0.16%
1 January 2019 – 31 December 2019	0.075%	0.15%
1 January 2020 – 31 December 2020	0.07%	0.14%
1 January 2021 onwards	0.05%	0.1%

<u>Bank Surcharge</u>	
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1 January 2016 onwards	8% on profits
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<u>UK oil and gas taxes</u>			
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	Financial year 2018 - 2019	Financial year 2019 - 2020	Financial year 2020 - 2021
Petroleum revenue tax	0%	0%	0%

Ring fence corporation tax ³⁴	30%	30%	30%
Supplementary charge	10%	10%	10%

<u>Business rates</u>		
	Financial year 2018-19	Financial year 2019-20
England standard multiplier	49.3p	50.4p
England small business multiplier ³⁵	48.0p	49.1p

INDIRECT TAX

Budget 2018 confirmed that alcohol duty rates will change as shown in the table below.

<u>Alcohol duty</u>		
	Duty rate from 1 February 2018.	Duty rate from 1 February 2019.
Rate per litre of pure alcohol		
Spirits	£28.74	£28.74
Spirits-based RTDs	£28.74	£28.74
Wine and made-wine: exceeding 22% alcohol by volume (abv)	£28.74	£28.74
Rate per hectolitre per cent of alcohol in the beer		
Beer - lower strength: exceeding 1.2% - not exceeding 2.8% abv.	£8.42	£8.42

³⁴ For North Sea oil and gas ring fence profits the main rate is 30 per cent and the small profits rate is 19 per cent. The marginal relief ring fence fraction is 11/400ths.

³⁵ Small business multiplier applies to properties with a rateable value of less than £51'000.

Beer – General Beer Duty: exceeding 2.8% - not exceeding 7.5% abv.	£19.08	£19.08
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Beer - High strength: exceeding 7.5% - in addition to the General Beer Duty	£19.08 + £5.69	£19.08 + £5.69
Rate per hectolitre of product		
Still cider and perry: exceeding 1.2% - not exceeding 6.9% abv.	£40.38	£40.38
Still cider and perry: exceeding 6.9% - not exceeding 7.5% abv.	£40.38 ²⁸	£50.71
Still cider and perry: exceeding 7.5% - less than 8.5% abv.	£61.04	£61.04
Sparkling cider and perry: exceeding 1.2% - not exceeding 5.5% abv.	£40.38	£40.38
Sparkling cider and perry: exceeding 5.5% - less than 8.5% abv.	£279.46	£288.10
Wine and made-wine: exceeding 1.2% - not exceeding 4% abv.	£88.93	£91.68
Wine and made-wine: exceeding 4% - not exceeding 5.5% abv.	£122.30	£126.08
Still wine and made-wine: exceeding 5.5% - not exceeding 15% abv.	£288.65	£297.57
Wine and made-wine: exceeding 15% - not exceeding 22% abv.	£384.82	£396.72
Sparkling wine and made-wine: exceeding 5.5% - less than 8.5% abv.	£279.46	£288.10
Sparkling wine and made-wine: at least 8.5% - not exceeding 15% abv.	£369.72	£381.15

Budget 2018 announced that the duty rates for all tobacco products will be increased by 2% above inflation, from 6pm on 29 October. This is in accordance with the Autumn Budget 2017 announcement that all tobacco duty rates will increase by this amount each year until the end of this Parliament. Budget 2018 also announced that hand-rolling tobacco duty would rise by an additional 1% above this to 3% above retail price inflation.

²⁸ Cider products in this band were previously taxed as part of the wider 1.2-7.5% band.

Tobacco Products				
	From 6pm 22 November 2017		From 6pm 29 October 2018 *unless otherwise stated	
	Duty Rate plus Ad valorem Element	Minimum Excise Tax	Duty Rate plus Ad valorem Element	Minimum Excise Tax
Cigarettes	An amount equal to the higher of the following alternatives		An amount equal to the higher of the following alternatives	
	An amount equal to 16.5% of the retail price plus £217.23 per 1000 cigarettes.	or 280.15 per 1000 cigarettes	An amount equal to 16.5% of the retail price plus £228.29 per 1000 cigarettes.	or £293.95 per 1000 cigarettes
Cigars	£270.96 per kilogram	N/A	£284.76 per kilogram	N/A
Hand-rolling tobacco	£221.18 per kilogram	N/A	£234.65 per kilogram	N/A
Other smoking tobacco and chewing tobacco	£119.13 per kilogram	N/A	£125.20 per kilogram	N/A
Tobacco for Heating *with effect from 1 July 2019	N/A	N/A	£234.65 per kilogram	N/A

Gambling duties		
	Tax year 201819	Tax year 201920
Bingo duty		
Percentage of bingo promotion profits	10%	10%
General betting duty		
Percentage of 'net stake receipts' for fixed odds bets and totalisator bets on horse or dog races	15%	15%
Percentage of 'net stake receipts' for financial spread bets	3%	3%
Percentage of 'net stake receipts' for all other spread bets	10%	10%
Pool betting duty		
Percentage of net pool betting receipts	15%	15%
Lottery duty		
Percentage of the price paid or payable on taking a ticket or chance in a lottery	12%	12%
Remote gaming duty		
Percentage of remote gaming profits	15%	21% from 1 October 2019
Machine games duty		
Percentage of the net takings from dutiable machine games with a maximum cost to play not more than 20p and a maximum cash prize not more than £10 (Type 1 machines)	5%	5%
Percentage of net takings from machines which are not Type 1 machines but where the cost to play cannot exceed £5	20%	20%
Percentage of net takings from dutiable machine games where the maximum cost to play can exceed £5	25%	25%

Gaming duty 2018-19					
Tax rate	15%	20%	30%	40%	50%
Gross gaming yield	£2,423,500	£1,670,500	£2,925,500	£6,175,500	Remainder
Figures for accounting periods beginning on or after 1 April 2019.					
Tax rate	15%	20%	30%	40%	50%
Gross gaming yield	£2,423,500	£1,670,500	£2,925,500	£6,175,500	Remainder

Insurance Premium Tax		
	Tax year 2018-19	Tax year 2019-20
Standard rate	12%	12%
Higher rate	20%	20%

Soft Drinks Industry Levy		
For drinks within scope:	Tax year 2018-19	Tax year 2019-20
Levy due on drinks that have a total sugar content of more than 5g and less than 8g per 100ml	18p per litre	18p per litre
Levy due on drinks that have a total sugar content of 8g or more per 100ml	24p per litre	24p per litre

Climate change levy (CCL) main rates				
Taxable commodity	Rate from 1 April 2018	Rate from 1 April 2019	Rate from 1 April 2020	Rate from 1 April 2021
Electricity (£ per kilowatt hour)	0.00583	0.00847	0.00811	0.00775

Natural gas (£ per kilowatt hour)	0.00203	0.00339	0.00406	0.00465
Liquefied petroleum gas (£ per kilogram)	0.01304	0.02175	0.02175	0.02175
Any other taxable commodity (£ per kilogram)	0.01591	0.02653	0.03174	0.03640

Climate change levy reduced rates (percentage of main rate)

Taxable commodity	Rate from 1 April 2018	Rate from 1 April 2019	Rate from 1 April 2020	Rate from 1 April 2021
Electricity	10%	7%	8%	8%
Natural gas	35%	22%	19%	17%
Liquefied petroleum gas	35%	22%	23%	23%
Any other taxable commodity	35%	22%	19%	17%

Carbon Price Support rates of CCL and fuel duty

	Rate from 1 April 2016 to 31 March 2021
Carbon price equivalent (£ per tonne of carbon dioxide)	18.00
Supplies of commodity used in electricity generation	
Natural gas (£ per kilowatt hour)	0.00331
LPG (£ per kilogram)	0.05280

Coal and other taxable solid fossil fuels (£ per gross gigajoule)	1.54790
Gas oil; rebated bio blend; and kerosene (£ per litre)	0.04916
Fuel oil; other heavy oil and rebated light oil (£ per litre)	0.05711

Carbon Emissions Tax - rate²⁹

Rate from 1 April 2019 to 31 December 2019

£16 per tonne

Aggregates levy

	Rate from 1 April 2018	Rate from 1 April 2019
Commercially exploited taxable aggregate	£2 per tonne	£2 per tonne

Landfill tax

Waste sent to landfill	Rate from 1 April 2018	Rate from 1 April 2019	Rate from 1 April 2020
Standard rated (per tonne)	£88.95	£91.35	£94.15
Lower rated (per tonne)	£2.80	£2.90	£3.00

²⁹ This tax would take effect only if the UK leaves the EU without an agreement.

Air passenger duty rates ^{30, 31}

Bands (approximate distance in miles from London)	Reduced rate (lowest class of travel)			Standard rate ³² (other than the lowest class of travel)			Higher rate ³³		
	From 01 April 2018	From 01 April 2019	From 01 April 2020	From 01 April 2018	From 01 April 2019	From 01 April 2020	From 01 April 2018	From 01 April 2019	From 01 April 2020
Band A (0 – 2,000 miles)	£13	£13	£13	£26	£26	£26	£78	£78	£78
Band B (over 2,000 miles)	£78	£78	£80	£156	£172	£176	£468	£515	£528

Fuel duty – pound per litre unless stated

	Rates on and after 6pm on 23 March 2011
Light oils	
Unleaded petrol	0.5795
Light oil (other than unleaded petrol or aviation gasoline)	0.6767

³⁰ APD applies to all flights aboard aircraft 5.7 tonnes and above.

³¹ Rates for direct long-haul flights from Northern Ireland are devolved and set at £0. Direct long haul journeys are those where the first leg of the journey is to a destination outside Band A.

³² Where a class of travel provides a seat pitch in excess of 1.016 metres (40 inches), the standard rate is the minimum rate that applies.

³³ The higher rate applies to flights on aircraft of 20 tonnes and above, with fewer than 19 seats.

Aviation gasoline (Avgas)	0.3770
Light oil delivered to an approved person for use as furnace fuel	0.1070
Heavy oils	
Heavy oil (diesel)	0.5795
Marked gas oil	0.1114
Fuel oil	0.1070
Heavy oil other than fuel oil, gas oil or kerosene used as fuel	0.1070
Kerosene to be used as motor fuel off road or in an excepted vehicle	0.1114
Biofuels	
Bio-ethanol	0.5795
Bio-diesel	0.5795
Bio-diesel for non-road use	0.1114
Bio-diesel blended with gas oil not for road fuel use	0.1114
Road fuel gases	
Liquefied petroleum gas (£ per kilogram)	0.3161

Road fuel natural gas including biogas (£ per kilogram)	0.2470
Other fuel	
	Rate on and after 1 October 2016
Aqua-methanol set aside for road use	0.07900

The changes to VED rates to take effect from 1 April 2019 are set out in the tables below: ⁴²

<u>VED bands and rates for cars first registered on or after 1 April 2017</u>				
CO₂ emissions (g/km)	Tax year 2018-19		Tax year 2019-20	
	First Year Rate	Standard Rate⁴³	First Year Rate	Standard Rate⁴⁴
0	£0	£0	£0	£0
1-50	£10	£140	£10	£145

⁴² Includes cars emitting over 225g/km registered before 23 March 2006.

⁴³ Cars with a list price of over £40,000 when new pay an additional rate of £310 per year on top of the standard rate, for five years.

⁴⁴ Cars with a list price of over £40,000 when new pay an additional rate of £310 per year on top of the standard rate, for five years.

51-75	£25	£140	£25	£145
76-90	£105	£140	£110	£145
91-100	£125	£140	£130	£145
101-110	£145	£140	£150	£145
111-130	£165	£140	£170	£145
131-150	£205	£140	£210	£145
151-170	£515	£140	£530	£145
171-190	£830	£140	£855	£145
191-225	£1,240	£140	£1,280	£145

226-255	£1,760	£140	£1,815	£145
Over 255	£2,070	£140	£2,135	£145

New diesel vehicles registered on or after 1 April 2018 that do not meet the real driving emission step 2 (RDE2) standard will be charged a supplement on their First Year Rate to the effect of moving up by one VED band.

Cars with a list price of over £40,000 when new pay an additional rate of £320 per year on top of the Standard Rate, for five years.

<u>VED bands and rates for cars registered on or after 1 March 2001</u>			
VED band	CO₂ emissions (g/km)	Tax year 2018-19	Tax year 2019-20
		Standard rate	Standard rate
A	Up to 100	£0	£0
B	101-110	£20	£20
C	111-120	£30	£30
D	121-130	£120	£125
E	131-140	£140	£145
F	141-150	£155	£160
G	151-165	£195	£200
H	166-175	£230	£235
I	176-185	£250	£260
J	186-200	£290	£300
K ³⁴	201-225	£315	£325
L	226-255	£540	£555
M	Over 255	£555	£570

VED bands and rates for vans registered on or after 1 March 2001

³⁴ Includes cars emitting over 225g/km registered before 23 March 2006.

Vehicle registration date	Tax year 2018-2019	Tax year 2019-2020
Early Euro 4 and Euro 5 compliant vans	£140	£140
All other vans	£250	£260

<u>VED bands and rates for motorcycles</u>		
Engine size	Tax year 2018-2019	Tax year 2019-2020
Not over 150cc	£19	£20
151cc and 400cc	£42	£43
401cc to 600c	£64	£66
Over 600cc	£88	£91

<u>VED bands and rates for motor tricycles</u>		
Engine size	Tax year 2018-2019	Tax year 2019-2020
Not over 150cc	£19	£20
All other tricycles	£88	£91

<u>VED bands and rates for trade licences</u>		
Vehicle type	Tax year 2018-19	Tax year 2019-20
Available for all vehicles	£165	£165
Available only for bicycles and tricycles (weighing no more than 450kg without a sidecar)	£88	£91

The following VED rates will apply to HGVs of 12 tonnes or more, from 1 April 2019. The following HGV road user levy rates are applicable from 1 February 2019. The band and rate payable can be calculated by using the look-up tables that follow the rates tables.

VED and levy bands and rates for articulated vehicles and rigid vehicles WITHOUT trailers											
VE D band (letter and rate number)	Total VED and levy (Euro VI vehicles)		Total VED and levy (Euro 0-V vehicles)		VED rates		Levy bands	Levy rates (Euro VI vehicles)		Levy rates (Euro 0-V vehicles)	
	12 months	6 months	12 months	6 months	12 months	6 months		12 months	6 months	12 months	6 months
A0	£165	£90.75	£165	£90.75	£165	£90.75	n/a	n/a	n/a	n/a	n/a
B0	£200	£110	£200	£110	£200	£110		n/a	n/a	n/a	n/a
A1	£156.50	£85.90	£182	£101.20	£80	£40		A	£76.50	£45.90	£102
A2	£160.50	£87.90	£186	£103.20	£84	£42					
A3	£176.50	£95.90	£202	£111.20	£100	£50					
A4	£222.50	£118.90	£248	£134.20	£146	£73					
A5	£227.50	£121.40	£253	£136.70	£151	£75.50					
B1	£189.50	£104.20	£221	£123.10	£95	£47.50	B	£94.50	£56.70	£126	£75.60
B2	£199.50	£109.20	£231	£128.10	£105	£52.50					
B3	£219.50	£119.20	£251	£138.10	£125	£62.50					
C1	£426	£234.60	£498	£277.80	£210	£105	C	£216	£129.60	£288	£172.80

C2	£481	£262.10	£5 53	£3 05. 30	£26 5	£13 2.5 0					
C3	£505	£274.10	£5 77	£3 17. 30	£28 9	£14 4.5 0					
D1	£615	£339	£7 20	£4 02. 00	£30 0	£15 0	D	£3 15	£18 9	£4 20	£2 52
E1	£1,136	£625.60	£1, 32 8	£7 40. 80	£56 0	£28 0	E	£5 76	£34 5.6 0	£7 68	£4 60. 80
E2	£1,185	£650.10	£1, 37 7	£7 65. 30	£60 9	£30 4.5 0					
F	£1,419	£782.40	£1, 66 2	£9 28. 20	£69 0	£34 5	F	£7 29	£43 7.4 0	£9 72	£5 83. 20
G	£1,750	£965	£2, 05 0	£1, 14 5	£85 0	£42 5	G	£9 00	£54 0	£1, 20 0	£7 20

VED and levy amounts payable for rigid vehicles with trailers (vehicles WITH Road Friendly Suspension)

HGV axles	Levy band	Trailer weight category	Total weight of HGV and trailer, not over	VED band (letter) and rate (number)	VED rates		Levy rates (Euro VI vehicles)		Levy rates (Euro 0-V vehicles)	
					12 months	6 months	12 months	6 months	12 months	6 months
Two	B(T)	4,001-12,000kg	27,000kg	B(T)1	£230	£115	£121.50	£72.90	£162	£97.20
		Over 12,000kg	33,000kg	B(T)3	£295	£147.50				
			36,000kg	B(T)6	£401	£200.50				
			38,000kg	B(T)4	£319	£159.50				
			40,000kg	B(T)7	£444	£222				
	D(T)	4,001-12,000kg	30,000kg	D(T)1	£365	£182.50	£405	£243	£540	£324
		Over 12,000kg	38,000kg	D(T)4	£430	£215				
			40,000kg	D(T)5	£444	£222				
Three	B(T)	4,001-12,000kg	33,000kg	B(T)1	£230	£115	£121.50	£72.90	£162	£97.20
		Over 12,000kg	38,000kg	B(T)3	£295	£147.50				
			40,000kg	B(T)5	£392	£196				
			44,000kg	B(T)3	£295	£147.50				
	C(T)	4,001-12,000kg	35,000kg	C(T)1	£305	£152.50	£279	£167.40	£372	£223.20
		Over 12,000kg	38,000kg	C(T)2	£370	£185				
			40,000kg	C(T)3	£392	£196				
			44,000kg	C(T)2	£370	£185				
	D(T)	4,001-10,000kg	33,000kg	D(T)1	£365	£182.50	£405	£243	£540	£324
		10,001-12,000kg	36,000kg	D(T)3	£401	£200.50				
			38,000kg	D(T)1	£365	£182.50				
			Over 12,000kg	44,000kg	D(T)4	£430				
Four	B(T)	4,001-12,000kg	35,000kg	B(T)1	£230	£115	£121.50	£72.90	£162	£97.20
		Over 12,000kg	44,000kg	B(T)3	£295	£147.50				
	C(T)	4,001-12,000kg	37,000kg	C(T)1	£305	£152.50	£279	£167.40	£372	£223.20
		Over 12,000kg	44,000kg	C(T)2	£370	£185				
	D(T)	4,001-12,000kg	39,000kg	D(T)1	£365	£182.50	£405	£243	£540	£324

	Over 12,000kg	44,000kg	D(T)4	£430	£215				
E(T)	4,001-12,000kg	44,000kg	E(T)1	£535	£267.50	£747	£448.20	£996	£597.60
	Over 12,000kg	44,000kg	E(T)2	£600	£300				

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The band and rate payable can be calculated by using the following look-up tables. Note that in all the tables below the letter indicates the VED and levy band the vehicle is in, and the number indicates the rate that is payable as part of that band (for example B2 would refer to VED and levy band B, and rate 2 as determined by the weight and axle configuration of the vehicle). For vehicles with trailers, the rate paid depends on whether the vehicle has roadfriendly suspension. There are separate tables for with and without RFS.

Rigid goods vehicle - WITHOUT trailer		Rigid vehicles - WITH trailer								
Revenue weight of vehicle, kg		2 axles	3 axles	Revenue weight of vehicle (not trailer), kg		Two-axled rigid	Threeaxled rigid	Fouraxled rigid		
Over	Not over			Over	Not over				Over	Not over
3,500	7,500	A0	A0	11,999	15,000	B(T)	B(T)	B(T)		
7,500	11,999	B0	B0	15,000	21,000	D(T)				
11,999	14,000	B1	B1	21,000	23,000	E(T)	C(T)	D(T)		
14,000	15,000	B2		23,000	25,000				C(T)	
15,000	19,000	D1	B1	25,000	27,000		D(T)		D(T)	
19,000	21,000		B3	27,000	44,000		E(T)	E(T)		
21,000	23,000	D1	C1							
23,000	25,000			C1						
25,000	27,000		D1	D1						
27,000	44,000		E1							

<u>Articulated vehicles – Tractive unit with three or more axles)</u>				
Revenue Weight of Vehicle, kg		One or more semi-trailer axles	Two or more semi-trailer axles	Three or more semi-trailer axles
Over	Not over			
3,500	11,999	A0	A0	A0

<u>Articulated vehicles – Tractive unit with two axles)</u>				
Revenue Weight of Vehicle, kg		One or more semi-trailer axles	Two or more semi-trailer axles	Three or more semi-trailer axles
Over	Not over			
3,500	11,999	A0	A0	A0

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11,999	25,000	A1		
25,000	26,000	A3	A1	A1
26,000	28,000	A4		
28,000	29,000	C1		
29,000	31,000	C3		
31,000	33,000	E1	C1	
33,000	34,000	E2	D1	
34,000	36,000			C1
36,000	38,000	F	E1	D1
38,000	44,000	G	G	E1

11,999	22,000	A1		
22,000	23,000	A2	A1	A1
23,000	25,000	A5		
25,000	26,000	C2	A3	
26,000	28,000		A4	
28,000	31,000	D1	D1	
31,000	33,000	E1	E1	C1
33,000	34,000		E2	
34,000	38,000	F	F	E1
38,000	44,000	G	G	G

<u>VAT</u>		
	April 2018-19	April 2019-20
Standard rate	20%	20%
Reduced rate	5%	5%
Zero rate	0%	0%
Exempt	N/A	N/A

VAT registration and deregistration thresholds

	From April 2018	From April 2019
VAT registration thresholds	£85,000	£85,000
VAT deregistration threshold	£83,000	£83,000