

TC3b

TAXABLE BENEFITS AND EXPENSE PAYMENTS

Fuel scale charges 2003-04 to 2016-17

Income tax year	Fixed amount
	£
2003-04	14,400
2004-05	14,400
2005-06	14,400
2006-07	14,400
2007-08	14,400
2008-09	16,900
2009-10	16,900
2010-11	18,000
2011-12	18,800
2012-13	20,200
2013-14	21,100
2014-15	21,700
2015-16	22,100
2016-17	22,200

New rules from 6 April 2003

The charge on the benefit of free fuel provided for private motoring in a company car is linked to carbon dioxide (CO₂) emissions. The same percentage figure used to calculate the company car benefit charge (see Table TC2) is used to arrive at the fuel scale charge, based on the car's approved CO₂ emissions with supplements for diesel cars and discounts for alternatively fuelled cars. The percentage figure is multiplied by a fixed amount given above.

Apportionment of fuel benefit where fuel is withdrawn

From 6 April 2003, if free fuel for private use is withdrawn during the tax year the fuel benefit charge will not apply for the period after withdrawal. However, no reduction is made if free fuel is reinstated in the same year.