

Ready reckoner of appropriate percentage for calculating car benefit charge

CO <sub>2</sub> emissions in grams per kilometre	Appropriate Percentage (Electric & Petrol Vehicles)								Appropriate Percentage (Diesel Vehicles)
	2002-03	2003-04	2004-05	2005-06 to 2007-08	2008-09 to 2009-10	2010-11	2011-12	2012-13	2002-03 to 2012-13
0 (Electric)	15%	15%	15%	15%	10%	0%	0%	0%	n/a
1-50	15%	15%	15%	15%	10%	5%	5%	5%	Add 3% if car runs solely on diesel up to a maximum of 35%
51-75	15%	15%	15%	15%	10%	5%	5%	5%	
76-94	15%	15%	15%	15%	10%	10%	10%	10%	
95-99	15%	15%	15%	15%	10%	10%	10%	10%	
100-104	15%	15%	15%	15%	10%	10%	10%	11%	
105-109	15%	15%	15%	15%	10%	10%	10%	12%	
110-114	15%	15%	15%	15%	10%	10%	10%	13%	
115-119	15%	15%	15%	15%	10%	10%	10%	14%	
120	15%	15%	15%	15%	10%	10%	10%	15%	
121-124	15%	15%	15%	15%	15%	15%	15%	15%	
125-129	15%	15%	15%	15%	15%	15%	15%	16%	
130-134	15%	15%	15%	15%	15%	15%	16%	17%	
135-139	15%	15%	15%	15%	15%	16%	17%	18%	
140-144	15%	15%	15%	15%	16%	17%	18%	19%	
145-149	15%	15%	15%	16%	17%	18%	19%	20%	
150-154	15%	15%	16%	17%	18%	19%	20%	21%	
155-159	15%	15%	17%	18%	19%	20%	21%	22%	
160-164	15%	16%	18%	19%	20%	21%	22%	23%	
165-169	15%	17%	19%	20%	21%	22%	23%	24%	
170-174	16%	18%	20%	21%	22%	23%	24%	25%	
175-179	17%	19%	21%	22%	23%	24%	25%	26%	
180-184	18%	20%	22%	23%	24%	25%	26%	27%	
185-189	19%	21%	23%	24%	25%	26%	27%	28%	
190-194	20%	22%	24%	25%	26%	27%	28%	29%	
195-199	21%	23%	25%	26%	27%	28%	29%	30%	
200-204	22%	24%	26%	27%	28%	29%	30%	31%	
205-209	23%	25%	27%	28%	29%	30%	31%	32%	
210-214	24%	26%	28%	29%	30%	31%	32%	33%	
215-219	25%	27%	29%	30%	31%	32%	33%	34%	
220-224	26%	28%	30%	31%	32%	33%	34%	35%	
225-229	27%	29%	31%	32%	33%	34%	35%	35%	
230-234	28%	30%	32%	33%	34%	35%	35%	35%	
235-239	29%	31%	33%	34%	35%	35%	35%	35%	
240-244	30%	32%	34%	35%	35%	35%	35%	35%	
245-249	31%	33%	35%	35%	35%	35%	35%	35%	
250-254	32%	34%	35%	35%	35%	35%	35%	35%	
255-259	33%	35%	35%	35%	35%	35%	35%	35%	
260-264	34%	35%	35%	35%	35%	35%	35%	35%	
265 or more	35%	35%	35%	35%	35%	35%	35%	35%	

#### 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 CO<sub>2</sub> emissions determine the appropriate percentage.
- ii. There is a 3% supplement for cars that are solely powered by diesel (subject to a maximum of 35%).
- iii. There is a 3% supplement for most diesel-powered cars. A waiver of the 3% supplement applies to diesel cars that meet Euro IV emissions standards and were registered before 1 January 2006. All diesel-powered cars first registered from 1 January 2006 are subject to the 3% supplement from 6 April 2006.
- iv. 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>

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For more general enquiries please refer to the HMRC website:

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