

T4.4 Analysis of company cars by CO₂ emissions and fuel type, 2016-17

Category	Recipients		CO ₂ emissions	Taxable value		Tax liability		NIC liability		
	Number (thousands)	% of total	Average (g/km)	Amount (£ millions)	% of total	Amount (£ millions)	% of total	Amount (£ millions)	% of total	
CO ₂ emissions (g/km)	Zero	-	-	0	20	-	10	1%	5	-
	1 - 50	30	3%	43	60	1%	20	1%	10	1%
	51 - 75	-	-	65	5	-	-	-	-	-
	76 - 94	80	9%	90	250	6%	70	5%	30	6%
	95 - 104	230	24%	100	770	17%	220	14%	110	17%
	105 - 114	230	24%	109	1,060	23%	350	23%	150	23%
	115 - 124	170	19%	119	920	20%	320	20%	130	20%
	125 - 134	80	8%	129	480	10%	170	11%	70	10%
	135 - 144	50	5%	139	340	7%	120	8%	50	7%
	145 - 154	30	3%	149	200	4%	80	5%	30	4%
	155 - 164	20	2%	159	150	3%	60	4%	20	3%
	165 - 174	5	1%	169	70	1%	30	2%	10	1%
	175 - 184	5	-	179	40	1%	20	1%	5	1%
	185 - 194	5	-	188	50	1%	20	1%	5	1%
	195 - 204	5	-	199	40	1%	20	1%	5	1%
	205 - 224	-	-	215	40	1%	20	1%	5	1%
225 and over	5	-	255	70	2%	30	2%	10	2%	
Type of fuel	Diesel	740	79%	113	3,840	84%	1,300	83%	530	84%
	Non-diesel	200	21%	110	730	16%	260	17%	100	16%
All	940		113	4,570		1,550		630		

Key
- Estimates are negligibly small

NOTES

- A) Numbers and amounts less than 10 are rounded to the nearest 5, greater than 10 rounded to the nearest 10. Average CO₂ emissions (in g/km) are rounded to the nearest whole number.
- B) The column totals may not equal the sum of individual components due to rounding.
- C) Where an individual had a company car for only part of the year, the taxable value and tax and NIC liability figures shown in the table are the part-year values. However in the recipients column the individual contributes a full unit value.
- D) Where an individual had company cars in different emission ranges during the year, the unit value in the recipients column is split between the emission ranges proportionately to the durations in possession of the different cars.
- E) The Non-diesel category of fuel captures petrol, electric, conversion, hybrid, bio-fuel and bio-ethanol cars.
- F) The data in this table are not fully complete, excluding some late-arriving cases and benefits and expenses which are payrolled. For more information please see Annex C of the accompanying release document.



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<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

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