

Ready reckoner of appropriate percentage for calculating car benefit charge

CO ₂ emissions in grams per kilometre												Appropriate percentage	Diesel supplements ¹
2005-06 to 2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19		
Zero rate for Zero CO₂ emission vehicles introduced in 2010-11²												0	
Ultra Low Carbon Cars band introduced in 2010-11³													
			1 - 75	1 - 75	1 - 75	1 - 75	1 - 75	0 - 50	-	-	-	5	
			-	-	-	-	-	-	0 - 50	-	-	7	
			-	-	-	-	-	51 - 75	-	0 - 50	-	9	
	0 - 120	0 - 120	76 - 120	76 - 120	76 - 99	76 - 94	-	-	-	-	-	10	
	-	-	-	-	100 - 104	95 - 99	76 - 94	-	51 - 75	-	-	11	
	-	-	-	-	105 - 109	100 - 104	95 - 99	-	-	-	-	12	
	-	-	-	-	110 - 114	105 - 109	100 - 104	76 - 94	-	51 - 75	0 - 50	13	
	-	-	-	-	115 - 119	110 - 114	105 - 109	95 - 99	-	-	-	14	
0 - 144	121 - 139	121 - 139	121 - 134	121 - 129	120 - 124	115 - 119	110 - 114	100 - 104	76 - 94	-	-	15	
145 - 149	140 - 144	140 - 144	135 - 139	130 - 134	125 - 129	120 - 124	115 - 119	105 - 109	95 - 99	-	51 - 75	16	
150 - 154	145 - 149	145 - 149	140 - 144	135 - 139	130 - 134	125 - 129	120 - 124	110 - 114	100 - 104	76 - 94	-	17	
155 - 159	150 - 154	150 - 154	145 - 149	140 - 144	135 - 139	130 - 134	125 - 129	115 - 119	105 - 109	95 - 99	-	18	
160 - 164	155 - 159	155 - 159	150 - 154	145 - 149	140 - 144	135 - 139	130 - 134	120 - 124	110 - 114	100 - 104	76 - 94	19	
165 - 169	160 - 164	160 - 164	155 - 159	150 - 154	145 - 149	140 - 144	135 - 139	125 - 129	115 - 119	105 - 109	95 - 99	20	
170 - 174	165 - 169	165 - 169	160 - 164	155 - 159	150 - 154	145 - 149	140 - 144	130 - 134	120 - 124	110 - 114	100 - 104	21	
175 - 179	170 - 174	170 - 174	165 - 169	160 - 164	155 - 159	150 - 154	145 - 149	135 - 139	125 - 129	115 - 119	105 - 109	22	
180 - 184	175 - 179	175 - 179	170 - 174	165 - 169	160 - 164	155 - 159	150 - 154	140 - 144	130 - 134	120 - 124	110 - 114	23	
185 - 189	180 - 184	180 - 184	175 - 179	170 - 174	165 - 169	160 - 164	155 - 159	145 - 149	135 - 139	125 - 129	115 - 119	24	
190 - 194	185 - 189	185 - 189	180 - 184	175 - 179	170 - 174	165 - 169	160 - 164	150 - 154	140 - 144	130 - 134	120 - 124	25	
195 - 199	190 - 194	190 - 194	185 - 189	180 - 184	175 - 179	170 - 174	165 - 169	155 - 159	145 - 149	135 - 139	125 - 129	26	
200 - 204	195 - 199	195 - 199	190 - 194	185 - 189	180 - 184	175 - 179	170 - 174	160 - 164	150 - 154	140 - 144	130 - 134	27	
205 - 209	200 - 204	200 - 204	195 - 199	190 - 194	185 - 189	180 - 184	175 - 179	165 - 169	155 - 159	145 - 149	135 - 139	28	
210 - 214	205 - 209	205 - 209	200 - 204	195 - 199	190 - 194	185 - 189	180 - 184	170 - 174	160 - 164	150 - 154	140 - 144	29	
215 - 219	210 - 214	210 - 214	205 - 209	200 - 204	195 - 199	190 - 194	185 - 189	175 - 179	165 - 169	155 - 159	145 - 149	30	
220 - 224	215 - 219	215 - 219	210 - 214	205 - 209	200 - 204	195 - 199	190 - 194	180 - 184	170 - 174	160 - 164	150 - 154	31	
225 - 229	220 - 224	220 - 224	215 - 219	210 - 214	205 - 209	200 - 204	195 - 199	185 - 189	175 - 179	165 - 169	155 - 159	32	
230 - 234	225 - 229	225 - 229	220 - 224	215 - 219	210 - 214	205 - 209	200 - 204	190 - 194	180 - 184	170 - 174	160 - 164	33	
235 - 239	230 - 234	230 - 234	225 - 229	220 - 224	215 - 219	210 - 214	205 - 209	195 - 199	185 - 189	175 - 179	165 - 169	34	
240 or more	235 or more	235 or more	230 or more	225 or more	220 or more	215 or more	210 or more	200 - 204	190 - 194	180 - 184	170 - 174	35	
	-	-	-	-	-	-	-	205 - 209	195 - 199	185 - 189	175 - 179	36	
	-	-	-	-	-	-	-	210 or more	200 or more	190 or more	180 or more	37	

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.

¹ Until 5 April 2011, the diesel supplement did not apply to diesel cars that meet the Euro IV emissions standards and were first registered before 01/01/06.

² Cars with zero CO₂ emissions were exempt from company car tax for a 5 year period starting in 2010-11.

³ Ultra Low Carbon cars band was introduced for a 5 year period starting in 2010-11.

Notes on company car tax rules

- 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.
- There is a 3% supplement for diesel-powered cars.
- There have been discounts for more environmentally-friendly alternative fuels and there are different rules for older cars and cars with no approved CO₂ emissions figure or recognised cylinder capacity. 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>
- Company car tax rates for 2019-20 have been announced but not legislated. See page 79 in https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/418689/OOTLAR_v8_1.pdf

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www.hmrc.gov.uk