



HM Treasury

# Company car tax for ultra-low emission cars

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August 2016





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# 1 Introduction

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**1.1** At Budget 2016, the government announced that it would consult on reform of the bands for ultra-low emission vehicles (ULEVs) in the company car tax system to refocus incentives on the cleanest cars using the latest technologies.

## Aim of the consultation

**1.2** Company car tax rates and bands, including for ULEVs are already legislated for until 2019-20. This consultation seeks views on the design of bands for ULEVs from 2020-21 onwards.

### Box 1.A: What is an ultra-low emission vehicle?

An ultra-low emission vehicle emits extremely low levels of carbon dioxide (CO<sub>2</sub>) compared to conventional vehicles fuelled by petrol or diesel. They typically also have much lower or virtually nil emissions of air pollutants and lower noise levels. Since 2009, the Office for Low Emission Vehicles has considered ULEVs as new cars that emit less than 75 grams of CO<sub>2</sub> from the tailpipe per kilometre driven (gCO<sub>2</sub>/km), based on the current European type approval test, and are capable of at least 10 miles of zero emission driving.

**1.3** Developments in technology are bringing an ever increasing number of ULEVs to market with improved performance. There are already at least 29 models on the market and many more are known to be in the pipeline. This document sets out broad options for the design of new ULEV bands, which will continue to incentivise the cleanest cars into the next decade, a period during which we expect rapid innovation will deliver significant changes in the way motor vehicles are powered. Views on these options are invited from a wide range of stakeholders including individuals, companies, and representative and professional bodies.

**1.4** While views are welcomed on specific tax bands and rates, this consultation is principally seeking views on the general approach of how company car tax should be levied for ULEVs into the 2020s. The Chancellor will continue to set specific tax rates as part of the normal Budget process. In setting tax rates, the Chancellor takes all relevant fiscal, economic, social and environmental factors into account. Therefore it must be emphasised that the consultation does not provide a signal of possible future tax rates, but simply asks whether the structure of the company car tax system is effective for encouraging the take up of ULEVs, and will remain effective given changes in car technology over this period.

**1.5** The government will consider all responses before finalising the policy design and publishing the new bands in the autumn, ahead of setting any tax rates from 2020-21 onwards.

## Structure of the document

**1.6** The remainder of the document is set out as follows:

- Chapter 2 explains the background to these proposals
- Chapter 3 sets out the government's objectives for the new bands and outlines broad options for the design of the new bands
- Chapter 4 summarises the consultation questions and explains the consultation process

## Stage of consultation

1.7 The options set out in this document are at stage 1 (setting out objectives and identifying options) and stage 2 (determining the best option and developing a framework for implementation including detailed policy design) of the government's framework for tax consultation (<https://www.gov.uk/government/publications/tax-consultation-framework>).

### **Box 1.B: How to respond to the consultation**

Please send comments by 19 October 2016 to:

Company Car Tax Consultation  
Transport Branch  
Energy and Transport Tax Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Email: [RHMTETTAnswers@hmtreasury.gsi.gov.uk](mailto:RHMTETTAnswers@hmtreasury.gsi.gov.uk)

## 2 Background

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### Transition to ultra-low emission vehicles

**2.1** The government's goal is that by 2050 nearly all cars and vans in the UK fleet should be zero emission vehicles. This will mean that by 2040 nearly all new cars and vans sold will need to have zero tailpipe emissions.

**2.2** Efficient transport is vital to the UK's economic wellbeing, making a significant contribution to UK GDP and road transport remains the dominant transport mode in the UK.

**2.3** However, traffic and new road capacity can bring with them concerns over urban air quality and climate change. Road transport currently accounts for around one fifth of total UK greenhouse gas emissions with cars contributing over half of transport emissions.

**2.4** The increased use of ULEVs therefore has a very important role to play in supporting mobility while reducing the carbon and air quality impact of road transport. The increased uptake of ULEVs is part of the government's wider clean air strategy and will help the UK meet its legally binding carbon emissions reduction and air quality targets.

**2.5** The global automotive sector is undergoing a significant transition in the types of vehicles it is bringing to market. Vehicles using electric and other new power sources are being built and sold in increasing numbers and manufacturers are investing billions of pounds into the research, development and production of alternative powertrains. The government wants the UK to benefit from the employment and economic opportunities of this transition as well as from the cleaner and quieter towns which these new vehicles can bring. Its aim is to support the competitiveness of the UK automotive sector as it makes this transition and for the UK to be one of the most attractive locations for ULEV-related inward investment in the world.

**2.6** That is why the government has committed to spend at least £1 billion by 2020 to help position the UK as a leading market for ULEVs. This money is being used to fund a comprehensive package of support for the growing market, including consumer grants for ULEVs to help reduce the cost differential between ULEVs and conventional vehicles, schemes for recharging and hydrogen refuelling infrastructure, grants for industry and academic research and development and a public communications campaign. The government also provides incentives for businesses and the public to purchase ultra-low and zero-emission vehicles through a range of tax benefits, including company car tax.

### Company car tax

**2.7** Company car tax is a benefit in kind tax that applies when an employer provides an employee with a car that is available for private use. Employees provided with company cars pay income tax on the value of the benefit while employers providing the cars pay Class 1A National Insurance Contributions on it.

**2.8** There are currently around 1 million company car tax payers, and numbers have been stable for around 6 years.

**2.9** Company car tax was reformed in April 2002 to a CO<sub>2</sub> emissions based system to incentivise the uptake and manufacture of environmentally friendly cars. The benefit represented by a company car is valued for tax purposes as the 'appropriate percentage' of the manufacturer's total list price. The appropriate percentage is determined by the approved CO<sub>2</sub> emissions figure for the car as defined in terms of grams of CO<sub>2</sub> emitted per kilometre. The lower the CO<sub>2</sub>

emissions the lower the appropriate percentage and currently the system is capped at 37% for the most polluting cars.

**Box 2.A: Example calculation of company car tax**

A company car with a list price of £14,544 and CO<sub>2</sub> emissions of 120g/km, 2016-17 appropriate percentage = 21%

**company car benefit** = £14,544 x 21% = £3,054.24, rounded down to **£3,054**

Employee paying basic (20%) rate of income tax pays income tax on company car benefit, i.e. **£610.80 p.a.**

Employer pays employer NICs (current rate 13.8%) on company car benefit, i.e. **£421.45 p.a.**

**2.10** Diesel cars have historically been subject to a 3% supplement to the appropriate percentage to reflect the fact that they produce higher levels of local air pollutants such as particulates and nitrogen oxides. At Autumn Statement 2015, the government decided to retain this supplement until 2021, which is when all new vehicles must meet air quality standards even under strict real world driving conditions.

**2.11** The 2002 reform was not a single change. Since then, the bands in the lower CO<sub>2</sub> emissions range have been periodically updated to reflect and stimulate continued improvements in new car fuel efficiencies. Until 2010, there were no bands which distinguished ULEVs from conventionally fuelled cars.

**2.12** Over the last decade, radically clean car technologies such as electric and early hybrid vehicles started to become available. To support this emerging market, in 2010 the government introduced new bands aimed at incentivising these 'step-change' vehicles, including a zero rated band for zero-emission vehicles and a 5 per cent band for ULEVs with emissions between 1 and 75 gCO<sub>2</sub>/km, which extended until 2015.

**The current company car tax structure**

**2.13** To continue incentivising ULEVs and to reflect further improvements in ULEV technologies the government introduced two new ULEV bands from 2015: a band for the cleanest ULEVs with emissions between 0 and 50 gCO<sub>2</sub>/km and a higher band for ULEVs with emissions between 51 and 75 gCO<sub>2</sub>/km. The government guaranteed that ULEVs would pay lower company car tax than the cleanest conventionally fuelled cars until at least 2020 to provide certainty for employers and employees as well as for the UK's ULEV manufacturers.

**2.14** The table below sets out the rates and bands for ULEVs and the lowest conventionally fuelled cars (highlighted row) for 2015-16 through to 2019-20 (all rates and bands are shown in Annex A).

2015/16		2016/17		2017/18		2018/19		2019/20	
CO <sub>2</sub> g/km	Approp. %	CO <sub>2</sub> g/km	Approp. %	CO <sub>2</sub> g/km	Approp. %	CO <sub>2</sub> g/km	Approp. %	CO <sub>2</sub> g/km	Approp. %
0-50	5	0-50	7	0-50	9	0-50	13	0-50	16
51-75	9	51-75	11	51-75	13	51-75	16	51-75	19
76-94	13	76-94	15	76-94	17	76-94	19	76-94	22
For all subsequent bands add 1% for each 5g CO <sub>2</sub> /km									

**2.15** Overall, basing company car tax on the CO<sub>2</sub> emissions of vehicles has worked well. The average CO<sub>2</sub> emissions of company car fleets have fallen significantly from around 170 gCO<sub>2</sub>/km to 120 g/km over the last 10 years. This compares favourably with fuel efficiency improvements for new cars across the whole fleet.

**2.16** The UK has over-achieved against an EU requirement for average new car CO<sub>2</sub> emissions to fall to 130 gCO<sub>2</sub>/km by 2015, with average new car emission now 121 gCO<sub>2</sub>/km. This trend is set to continue as car manufacturers work to meet a further EU target of 95 gCO<sub>2</sub>/km by 2021.

**2.17** The government believes that company car tax rates help to facilitate the move to cleaner cars. In recent years around half of all new cars in the UK have been purchased by companies. Business users are much more price sensitive than private users and factor in the total cost of owning a vehicle when making purchasing decisions. This means incentives for employers and employees to choose the cleanest cars and therefore benefit from cheaper tax rates are more effective than for private buyers.

**2.18** Company cars have a faster turnover than private vehicles. The average company car ownership is three years, after which most are sold to the public, which in turn helps drive lower emissions across the whole UK car fleet. The government therefore believes that the company car market is important for promoting the widespread use of ULEVs.



# Refining ULEV bands

## 3 beyond 2020

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**3.1** The government is aware of the strong demand from key stakeholders for predictability in the company car tax system. This is why the government committed to announcing rates three years in advance and has set out the rates for all cars up to the fiscal year 2019-20.

**3.2** At Budget 2016, the government announced that beyond 2020-21 the main factor to determine company car tax rates would continue to be CO<sub>2</sub> emissions. This was decided following early discussions with car manufacturers and other key stakeholders. The information is readily available and well understood by consumers and it represents a fair and simple structure to incentivise cleaner car choices.

**3.3** As technology advances there are more and more cars coming to market with CO<sub>2</sub> emissions below 75 gCO<sub>2</sub>/km including some conventionally fuelled cars like diesels. By 2020 ULEV sales are predicted to represent around 3 to 7% of total new car sales. Currently around 1% of company cars are ULEVs.

**3.4** The ULEV category is defined by vehicles which emit extremely low levels of CO<sub>2</sub> due to partial or full electrification, compared to their combustion engine counterparts fuelled by petrol or diesel. This means that it is more difficult and less transparent to differentiate between cars on the basis solely of CO<sub>2</sub> emissions. This has led the government to consider adopting a secondary measure of efficiency in addition to CO<sub>2</sub> for the post 2020 period. Other definitions also exist that suggest 50 gCO<sub>2</sub>/km is a more appropriate threshold for ULEVs.

**3.5** This is why at Budget 2016 the government also announced that it would consult on refining the bands for ULEVs in the company car tax scheme to refocus incentives on the cleanest cars using the latest technologies.

**3.6** The government's aim in doing so is to seek views on the most effective way of distinguishing between different types of ULEVs as the technologies develop into the next decade. In particular, there is a focus on incentivising the uptake and development of truly step-change technologies over merely incremental improvements in existing technologies, for example the internal combustion engine.

**Question 1:** Do you agree that company car tax bands should be refined from 2020-21 onwards in order to provide stronger incentives for ULEVs?

### What is the appropriate measure for differentiating between ULEVs in the company car tax system?

**3.7** Company car tax has been based on CO<sub>2</sub> emissions since 2002. The government considers that this approach has been a success, since there is a clear link with the type approval process for new vehicles, and consequently it is easy for consumers to make simple comparisons between vehicles when making purchasing decisions. Feedback from all key stakeholders suggests that the system is well understood, and that there have been clear incentives on companies and employees to choose vehicles with lower emissions.

**3.8** Part of the reason why CO<sub>2</sub> banding has been a success in reducing emissions of the car fleet is that the government has been able to set multiple bands that provide clear differentiation between categories of vehicles within the overall fleet. The smaller the steps between bands, the greater the incentive for consumers to move down bands when choosing their next company car.

**3.9** However, the development of new ultra-low emission technologies such as battery and electric motor technologies are starting to place pressure on the current banding structure in the ULEV category, which currently divides solely between ULEVs with emissions of 0 to 50 gCO<sub>2</sub>/km (predominantly battery electric and plug-in range extender hybrid vehicles) from those with emissions of 51 to 75 gCO<sub>2</sub>/km (such as heavier hybrid vehicles). Advances in technology also mean that some conventionally powered engines now have emissions performance below 75 gCO<sub>2</sub>/km.

**3.10** The simplest approach for responding to developments in the ULEV market would be to retain the current framework based entirely on CO<sub>2</sub> emissions. This would preserve the simplicity and transparency of the current system, as well as the commonly-understood methodology for how vehicles are categorised and the relative ease of administration for businesses and employees.

**3.11** Many vehicles in the ULEV category now have fully 'zero emission miles' capability. This is the number of miles they can be driven in pure electric mode without using the combustion engine of the plug-in vehicle. The type approval certificates for these vehicles provide CO<sub>2</sub> emission levels as well as the number of miles the car is capable of being driven in zero emission mode using the electric motor only. The overall CO<sub>2</sub> emissions value issued for these cars takes into consideration both the zero emission capability and the level of CO<sub>2</sub> produced when the car is running solely on the conventional combustion engine.

**3.12** However, not all of these vehicles have the same capacity for zero emission miles and this may not be reflected fully in the CO<sub>2</sub> value alone. For example, the UK's top 6 selling ULEVs in 2015 had zero emission ranges varying from 15 to 340 miles but were classified into only two ULEV company car tax bands, with cars capable of 340 and 32 zero emission miles currently in the same band<sup>1</sup>. The Office for Low Emission Vehicles is aware of a further 10 plug-in hybrid models coming to market this year as well as 7 fully electric vehicles and expect many more in the period to 2020-21 and beyond given that all major vehicle manufacturers have set out ambitious plans for more models and increased sales. They also expect to see some more conventionally fuelled cars with emissions below 75 gCO<sub>2</sub>/km.

**3.13** An alternative approach to differentiate between ULEVs for the purposes of company car tax would be to base ULEV bands on how many zero emission miles a vehicle can offer as well as CO<sub>2</sub> emissions. There are clear advantages to this in that it would be easy for consumers to understand and it gives a clear indication of the financial, environmental and driving performance which can be expected. The Vehicle Certification Agency, the UK regulator, keeps a database of all information about vehicles, including the zero emission miles capability. This would therefore be easily accessible to consumers for comparative purposes ahead of making any purchasing decisions, it is also a key piece of information in the sales process for zero emission capable vehicles. There would also be consistency between this approach and the established framework for the government's Plug-in Car Grant scheme.

**3.14** Distinguishing ULEV bands based on zero emission miles as well as CO<sub>2</sub> could provide different incentives for future vehicles with bigger and better batteries, which would permit most day-to-day journeys to be zero emission. This would benefit both CO<sub>2</sub> emissions reduction and local air quality in urban centres. It would also provide a clear incentive for manufacturers to

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<sup>1</sup> Office for Low Emission Vehicles

move beyond vehicles with reduced CO<sub>2</sub> emissions but limited electric mile range, which risk being driven in combustion engine mode most of the time.

**3.15** Evidence suggests that pure electric vehicles capable of being driven longer distances before recharging are more popular with consumers, and that plug-in hybrids with a higher zero emission range will be driven further in pure electric mode, thus increasing environmental and cost saving benefits. Therefore zero emission range is a reliable indicator of technologies, which meet government objectives and an important metric for the growing number of ULEV customers.

**3.16** However distinguishing ULEV bands based on zero emission miles as well as CO<sub>2</sub> is more complex than CO<sub>2</sub> alone. The revisions to company car tax since 2010 have resulted in battery electric and plug-in range extender technologies being incorporated into a single simplified table based entirely on test CO<sub>2</sub> emissions. This is consistent with other transport taxes such as vehicle excise duty and the enhanced capital allowances scheme. Additionally, as zero emission range is one of the main determinants of a plug-in hybrid vehicle's overall CO<sub>2</sub> emissions level, this can be used as a simple proxy for mileage.

**Question 2:** Should CO<sub>2</sub> emissions only be used as the basis for new ULEV bands in the company car tax structure from 2020-21 onwards?

**Question 3:** If the new ULEV bands should not be based solely on CO<sub>2</sub> emissions what additional factor should new ULEV bands in company car tax be based on?

A3a zero emission miles

A3b other (specify).

## How many company car tax bands should there be in the ULEV category?

**3.17** There are currently two ULEV bands in the company car tax regime: a band for the cleanest ULEVs with emissions between 0 to 50 gCO<sub>2</sub>/km and a higher band for ULEVs with CO<sub>2</sub> emissions between 51 to 75 gCO<sub>2</sub>/km. The government has guaranteed that ULEVs will pay lower company car tax than the cleanest conventionally fuelled cars until at least 2020.

**3.18** New ULEV bands could be structured in one of two broad ways:

- a) Either using a more continuous approach similar to the current system for higher emission bands, creating a large number of narrow bands, which taper gently between 0 to 75 gCO<sub>2</sub>/km, or
- b) Smaller numbers of wider emission bands similar to the current ULEV bands thereby creating 'cliff edges'

**3.19** A structure with wider emission bands (b) would allow more flexibility in setting rate relativities between the different bands to incentivise customers to choose one band over another. This could also provide more of an incentive for manufacturers of vehicles falling close to a boundary to improve environmental performance.

**3.20** However, disadvantages of wider bands over the more continuous, narrower banding approach are that there is less incentive for consumers to choose the best in class car as the wider bands mean there is no fiscal incentive to choose a car at the cleanest end of the band. There is also less incentive for manufacturers of cars which are not close to a band boundary to improve environmental performance. Additionally, two types of car falling on either side of a

band boundary might be close in environmental performance but attract very different company car tax rates, which could be perceived to be unfair.

**Question 4:** If new ULEV bands were introduced, should these be charged on the basis of continuous narrower bands (e.g. X appropriate percentage per 5 grams of CO<sub>2</sub> per km), or should there be fewer wider emission rate bands?

A4a continuous, narrower

A4b wider, banded

A4c comment, if you wish.

**Question 5:** If there should be fewer wider bands, how many should there be and where should the breakpoints between the bands be?

A5a There should be .... bands

A5b The first breakpoint should be at.....grams of CO<sub>2</sub> per km

A5c Second breakpoint (if any) should be at.....grams of CO<sub>2</sub> per km

A5d Third breakpoint (if any) should be at.....grams of CO<sub>2</sub> per km

A5e other breakpoint (if any) at.....grams of CO<sub>2</sub> per km

A5f comment, if you wish

**3.21** If zero emission miles should be used as well as CO<sub>2</sub> emissions as the basis for new ULEV bands, then by way of example a 0 to 50 gCO<sub>2</sub>/km band could be further divided into say 5 bands based on: less than 20 zero emission miles capability, 20 to 39 zero emission miles capability, 40 to 69 zero emission miles capability, 70 to 129 zero emission miles capability and 130+ zero emission miles capability.

**Question 6:** If zero emission miles should be used as well as CO<sub>2</sub> emissions as the basis for new ULEV bands, how many zero emission miles bands should there be and where should the breakpoints between the bands be?

A6a There should be.....zero emission bands?

A6b The first breakpoint should be at.....zero emission miles and..... CO<sub>2</sub>/km

A6c Second breakpoint (if any) should be at.....zero emission miles and.....CO<sub>2</sub>/km

A6d Third breakpoint (if any) should be at.....zero emission miles and.....CO<sub>2</sub>/km

A6e other breakpoints (if any) at..... and.....and....CO<sub>2</sub>/km

A6f comment, if you wish

## 4 Consultation process

The government welcomes views on the following questions:

**Question 1:** Do you agree that company car tax bands should be refined from 2020-21 onwards in order to provide stronger incentives for ULEVs?

**Question 2:** Should CO<sub>2</sub> emissions only be used as the basis for new ULEV bands in the company car tax structure from 2020-21 onwards?

**Question 3:** If the new ULEV bands should not be based solely on CO<sub>2</sub> emissions what additional factor should new ULEV bands in company car tax be based on?

A3a zero emission miles

A3b other (specify).

**Question 4:** If new ULEV bands were introduced, should these be charged on the basis of a continuous narrower bands (e.g. X appropriate percentage per 5 gram of CO<sub>2</sub> per km), or should there be fewer wider emission rate bands?

A4a continuous, narrower

A4b wider, banded

A4c comment, if you wish.

**Question 5:** If there should be fewer wider bands, how many should there be and where should the breakpoints between the bands be?

A5a There should be .... bands

A5b The first breakpoint should be at.....grams of CO<sub>2</sub> per km

A5c Second breakpoint (if any) should be at.....grams of CO<sub>2</sub> per km

A5d Third breakpoint (if any) should be at.....grams of CO<sub>2</sub> per km

A5e other breakpoint (if any) at.....grams of CO<sub>2</sub> per km

A5f comment, if you wish

**Question 6:** If zero emission miles should be used as well as CO<sub>2</sub> emissions as the basis for new ULEV bands, how many zero emission miles bands should there be and where should the breakpoints between the bands be?

A6a There should be.....zero emission bands?

A6b The first breakpoint should be at.....zero emission miles and..... CO<sub>2</sub>/km

A6c Second breakpoint (if any) should be at.....zero emission miles and.....CO<sub>2</sub>/km

A6d Third breakpoint (if any) should be at.....zero emission miles and.....CO<sub>2</sub>/km

A6e other breakpoints (if any) at..... and.....and.....CO<sub>2</sub>/km

A6f comment, if you wish

## Submitting responses

**4.1** Please send comments by 19 October 2016 to: [RHMTETTAnswers@HMTreasury.gsi.gov.uk](mailto:RHMTETTAnswers@HMTreasury.gsi.gov.uk)

**4.2** Alternatively address responses to:

Company Car Tax Consultation  
Transport Branch  
Energy and Transport Tax Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

**4.3** Please be aware that responses may be shared with HMRC and DfT.

## Confidentiality

**4.4** Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act (FOIA), the Data Protection Act 1988 (DPA) and the Environmental Information Regulations 2004.

**4.5** If you want the information that you provide to be treated as confidential, please be aware that, under the FOI, there is a statutory code of practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding HM Treasury.

**4.6** HM Treasury will process your data in accordance with the DPA and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties.

## Consultation principles

**4.7** This consultation is being run in accordance with the government's consultation principles.

**4.8** The consultation principles are available here:

<https://www.gov.uk/government/publications/consultation-principles-guidance>

# Company car tax rates and bands through to 2019-20

## A

2016/17		2017/18		2018/19		2019/20	
CO <sub>2</sub> g/km	Appropriate percentage of car list price taxed	CO <sub>2</sub> g/km	Appropriate percentage of car list price taxed	CO <sub>2</sub> g/km	Appropriate percentage of car list price taxed	CO <sub>2</sub> g/km	Appropriate percentage of car list price taxed
0-50	7	0-50	9	0-50	13	0-50	16
51-75	11	51-75	13	51-75	16	51-75	19
76-94	15	76-94	17	76-94	19	76-94	22
95-99	16	95-99	18	95-99	20	95-99	23
100-104	17	100-104	19	100-104	21	100-104	24
105-109	18	105-109	20	105-109	22	105-109	25
110-114	19	110-114	21	110-114	23	110-114	26
115-119	20	115-119	22	115-119	24	115-119	27
120-124	21	120-124	23	120-124	25	120-124	28
125-129	22	125-129	24	125-129	26	125-129	29
130-134	23	130-134	25	130-134	27	130-134	30
135-139	24	135-139	26	135-139	28	135-139	31
140-144	25	140-144	27	140-144	29	140-144	32
145-149	26	145-149	28	145-149	30	145-149	33
150-154	27	150-154	29	150-154	31	150-154	34
155-159	28	155-159	30	155-159	32	155-159	35
160-164	29	160-164	31	160-164	33	160-164	36
165-169	30	165-169	32	165-169	34	165 and above	37
170-174	31	170-174	33	170-174	35		
175-179	32	175-179	34	175-179	36		
180-184	33	180-184	35	180 and above	37		
185-189	34	185-189	36				
190-194	35	190 and above	37				
195-199	36						
200 and above	37						





## **HM Treasury contacts**

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