

Ready reckoner of appropriate percentage for calculating car benefit charge

CO <sub>2</sub> emissions in grams per kilometre												Appropriate percentage	Diesel supplements <sup>1</sup>										
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 CO <sub>2</sub> emission vehicles introduced in 2010-11 <sup>2</sup>												0	0	0	0	0	0	0	Zero rate comes to an end April 2015				0
Ultra Low Carbon Cars band introduced in 2010-11 <sup>3</sup>												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.

<sup>1</sup> 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.  
<sup>2</sup> Cars with zero CO<sub>2</sub> emissions were exempt from company car tax for a 5 year period starting in 2010-11.  
<sup>3</sup> Ultra Low Carbon cars band was introduced for a 5 year period starting in 2010-11.

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 diesel-powered cars.
- iii. There have been discounts for more environmentally-friendly alternative fuels and there are different rules for older cars and cars with no approved CO<sub>2</sub> emissions figure or recognised cylinder capacity. For specific rules see the tax guide to Expenses and Benefits (booklet 480) at <https://www.gov.uk/government/publications/480-expenses-and-benefits-a-tax-guide>
- iv. Company car tax rates for 2019-20 have been announced but not legislated. See page 79 in