

Car benefits and car fuel benefits

This Help Sheet gives you information to help you fill in boxes 9 and 10, about company cars, on the *Employment* page of your Tax Return. It is also relevant to box 15.

It contains a Working Sheet for you to use and an example of a completed Working Sheet. You will need a P11D, or equivalent information, from your employer.

Fill in a separate Working Sheet for each car 'made available to you' in the year ended 5 April 2009, unless the car was a temporary replacement (see 'Replacement cars' on page 4), or qualified as a 'pool car' for tax purposes (your employer will be able to give you details of this). Made available to you also includes the car being made available to members of your family or household.

On the *Employment* page of your Tax Return:

- add the figures in box W (car benefit on the Working Sheet) for all cars and enter the total in box 9
- add the figures in box CC (car fuel benefit) for all cars and enter the total in box 10
- include in box 15 the benefit of any chauffeur provided because of your employment (your employer will give you this information).

Car benefit

A

The price of the car

This will usually be the manufacturer's published UK list price of the car on the day before it was first registered, including VAT, car tax (where appropriate), delivery charges and number plates. If no such price exists, use the list price of the importer or (failing that) the distributor.

This rule is changed if the car was manufactured from new to run on road fuel gas, whether liquid petroleum gas (LPG) or compressed natural gas (CNG), and was first registered in that form before 1 January 2000. It will only have an official CO₂ emissions figure for petrol, not for gas.

Reduce the list price by the amount it is reasonable to attribute to the cost of manufacturing it to run on gas as well - you can normally use the list price of the equivalent petrol model.

For cars with no list price, use the price which might reasonably have been expected to be the car's UK list price including accessories, on the day before it was first registered.

For classic cars (those over 15 years old with a market value greater than the list price and at least £15,000), substitute the car's market value for the year minus any capital contribution for the amount otherwise carried forward from box D.

B *The price of accessories*

This is the published list price, including VAT, car tax (where appropriate), and fitting and delivery charges, of:

- any accessories with the car when it was first made available to you but not included in box A (whether or not they were available at any time in 2008-09), plus
- any accessories added later and available at any time in 2008-09.

Do not include:

- any mobile phone
- any accessory designed solely for use by a disabled person
- if you held a disabled person's 'blue badge' when the car was first made available to you, any equipment which enables you to use the car in spite of the disability for which you hold the badge
- any accessory which you own yourself
- the cost of converting the car to run on LPG or CNG after it was first registered
- any accessory which was necessarily provided for use in the performance of the duties of your employment
- any accessories which are never fixed to the car, such as maps or rugs.

Also do not include under 'accessories added later', those accessories which:

- were added before 1 August 1993 if the car was available to you before then, or
- had a price of less than £100, or
- replaced previous accessories and were not superior to them, or
- were added after the car was first made available to you but were removed before 6 April 2008.

D *Capital contributions*

Enter the amount (to a maximum of £5,000) of any lump sum payments you made towards the cost of buying either the car or accessories for which the price is included in boxes A or B. Payments you made in earlier years towards the cost of this car and accessories still count.

E *This figure is the price of the car for tax purposes*

It is **not** the price paid for the car, but the figure used to calculate the value of the car as a benefit to you, on which you pay tax. It will be the same figure each year you have the car, unless accessories are added in later years (see box B above). It is limited to a maximum of £80,000.

F *Calculating the appropriate percentage*

You will need the approved CO₂ emissions figure for cars registered in 1998 or later. Most such cars have one: if this car does not for any reason, the appropriate percentage is based on the engine size. Engine size is also used for all cars registered before 1998. You can find the approved CO₂ emissions figure:

- for cars first registered on or after 1 March 2001 - from the Vehicle Registration Certificate (V5C)
- for cars first registered from 1 January 1998 to 28 February 2001 from www.vcacarfueldata.org.uk (download the data after the car was first registered)

- from the manufacturer (or importer, where appropriate). The manufacturer holds the type approval certificate for each type of car, and this includes the approved CO₂ emissions figure for the type to which the vehicle conforms. The manufacturer should provide this information if asked to, normally by providing a certificate of conformity. Although manufacturers are entitled to charge a small fee, some are happy to provide this information free of charge.

Enter the unrounded figure at box F. Then follow the instructions on the Working Sheet to calculate the appropriate percentage at box L, O, or Q.

R *Car benefit for the full tax year*

Calculate this here.

S *Periods when the car is 'unavailable' to you*

This reduces the annual benefit charge in box R in proportion to the number of days the car was unavailable to you. It is treated as unavailable on any day:

- before it was first made available to you
- after it finally stopped being available to you, and
- if that day fell within a continuous period of 30 days or more throughout which it was not available to you (for example, because it was under repair). There is no time apportionment for periods of less than 30 days. See overleaf for the treatment of 'replacement cars' in this situation.

Note: this is a test of availability of the car, not of whether it was used. A car might not be used for a continuous period of 30 days, but may still be available to you during that period.

V *Payments for private use*

If you were required to make payments as a condition of the car being available for private use during the year, enter the amount you paid for the year in box V.

W *This is the car benefit charge*

It is the amount on which you will pay tax for the benefit of having this car. You should add it to any other box W amounts for other cars made available to you in the year, **and include the total in box 9 of the *Employment* page of your Tax Return, together with any van benefit charge to which you may be liable.**

Car fuel benefit

CC *Car fuel benefit charge*

This charge applies if your employer provided you with any fuel for private use of the car. It is calculated as shown on the Working Sheet. A separate charge applies for each car, except replacement cars (see overleaf).

If you paid for all the fuel for your private use in this car, put zero ('0'), in box CC.

The figure at box CC is the amount on which you will pay tax for the benefit of having fuel provided for private use in this car. You should add it to any other box CC figures for other cars for which you were provided with fuel for private use in the year, **and include the total in box 10 on the *Employment* page of your Tax Return, together with any van fuel benefit charge to which you may be liable.**

Replacement cars

If your usual car was unavailable (for instance, while under repair) for a continuous period of less than 30 days, and during that time a replacement was made available to you, you are not taxed on the replacement car as long as it:

- was not materially better than your usual car, or
- was not made available to you under an arrangement to provide you with the benefit of a materially better car.

When this applies:

- treat any payment you were required to make for the private use of the replacement car as though it related to your usual car, and include the amount at box V
- the fuel benefit charge for your usual car includes any fuel provided for the replacement car.

Working Sheets

Working Sheets follow to help you calculate the car and car fuel benefit for each car made available to you in the year.

After that, there are completed Working Sheets using the details in the example below.

Example

A new company car was made available to Joe Soap before the start of this tax year. It was an Acme Roadrunner 1.8, first registered on 1 August 2005 with a list price of £14,500 plus delivery charges of £500. It was powered by petrol and had an official CO₂ emissions figure of 177g/km.

Joe asked for satellite navigation to be fitted as a factory-fitted option and his employer agreed, provided Joe paid the additional cost of £1,500. As soon as he received it, Joe realised that the car was not fitted with alloy wheels; once again, his employer was content to arrange for this to be done if Joe paid the £500 cost of the new wheels.

Joe paid £100 a month for the private use of the car (four payments). His employer provided all the fuel for the car for both business and private use until 30 June, after which Joe was required to pay for all his private fuel, and did so.

On 31 July he handed the car back to his employer, collecting another car the next day.

Tables for use with the 2008–09 Working Sheet

Table 1

Key letter	Description of fuel or power
P	Petrol
D	Diesel, car not approved to Euro IV emissions standard
L	Diesel, car approved to Euro IV emissions standard
E	Electric only
H	Hybrid electric (petrol plus electric motor capable of propelling the car)
B	Gas only, or bi-fuel with approved CO ₂ emissions figure for gas when first registered (which must be on or after 1 January 2000)
G	Cars manufactured to be able to run on E85, a mixture of petrol and at least 85% bioethanol
C	Conversion to bi-fuel and all other bi-fuel cars with approved CO ₂ emissions figure for petrol only when first registered

Using Tables 2 and 3 below

Use Column 1 for:

- all cars in fuel types B, C, G, H and P
- cars in fuel type L which were first registered before 1 January 2006.

Use Column 2 for:

- all cars in fuel type D
- cars in fuel type L which were registered on or after 1 January 2006.

Table 3 column 3 is used as indicated in box P of the Working Sheet.

Table 2 (Ready reckoner)

CO ₂ emissions (g/km)	Column 1	Column 2	CO ₂ emissions (g/km)	Column 1	Column 2	CO ₂ emissions (g/km)	Column 1	Column 2
135*	15	18	170	22	25	205	29	32
140	16	19	175	23	26	210	30	33
145	17	20	180	24	27	215	31	34
150	18	21	185	25	28	220	32	35
155	19	22	190	26	29	225	33	35
160	20	23	195	27	30	230	34	35
165	21	24	200	28	31	235*	35	35

* These are the minimum and maximum CO₂ values for which different percentages apply. Use these values if the figure at box G is less than the minimum or greater than the maximum.

Table 3

Cylinder capacity (cc)	Column 1	Column 2	Column 3
0 - 1400	15	18	15
1401 - 2000	25	28	22
over 2000	35	35	32
rotary engined cars	35	35	32

Working Sheet for car benefit charge

Make

Model

A Enter the list price of the car including standard accessories (from form P11D)

£ .

B Enter the price of all accessories (from form P11D)

£ .

C Add together A + B

£ .

D Enter capital contributions you made towards the cost of the car or accessories, maximum £5,000

£ .

E The price used to calculate the car benefit charge for the year (C minus D, subject to a maximum of £80,000)

£ .

F Calculating the appropriate percentage

Enter the date that the car was first registered
DD MM YYYY

Approved CO₂ emissions figure, if the car has one:
enter the unrounded figure, for example, 177

g/km

Enter the key letter (B, C, D, E, G, H, L or P) for the car's fuel or power type from Table 1

Next:

- for cars registered on or after 1 January 1998 with an approved CO₂ emissions figure
 - go to box G if it is greater than 120g/km
 - otherwise go to box L
- for cars registered on or after 1 January 1998 without an approved CO₂ emissions figure, go to box M
- for all type E cars, go to box M
- for cars registered before 1 January 1998, go to box O

G Cars registered on or after 1 January 1998 with an approved CO₂ emissions figure of more than 120g/km
Approved CO₂ emissions figure in box F, rounded down to the next lowest 5g/km, for example, 175

g/km

H Using Table 2, work out from the figure in box G the percentage to enter in box H

%

J Enter standard discounts for alternative fuel/power types (fuel type letters G, H and B only):

- fuel type H - enter 3% in box J
- fuel type B or G - enter 2% in box J

%

K Appropriate percentage - H minus J

%

Go straight to box R

L Cars registered on or after 1 January 1998 with an unrounded approved CO₂ emissions figure not exceeding 120g/km

For these 'qualifying low emissions cars' or QUALECs:

- enter 10% in box L for
 - all cars in fuel types B, C, G, H and P
 - cars in fuel type L which were first registered before 1 January 2006
- enter 13% in box L for
 - all cars in fuel type D
 - cars in fuel type L which were first registered on or after 1 January 2006

%

Go straight to box R

M Cars registered on or after 1 January 1998 without an approved CO₂ emissions figure (including all type E)

Work out the percentage to enter in box M:

- for fuel types C, D, G, H, L and P, use Table 3
- for fuel type E, enter 15%
- for fuel type B, go back to box G or L (such cars have a CO₂ emissions figure)

%

N Calculate reductions for alternative fuel/power types (fuel type letters E, G and H only):

- for fuel type E - enter 6% in box N
- for fuel type H - enter 3% in box N
- for fuel type G - enter 2% in box N

%

O Appropriate percentage - M minus N

%

Go straight to box R

P All cars registered before 1 January 1998

Enter the engine size

CC

Q Appropriate percentage

Use Column 3 of Table 3 to work out the percentage to enter in box Q

%

R Calculate the car benefit for a full year (round down to the next whole number)

Multiply E x K, L, O or Q

£ .

If the car was available for the whole of the tax year, copy the figure in box R into box U. If not, enter the period for which the car was available

From DD MM YYYY

To

S Enter the total days that the car was unavailable

T Deduction for unavailability (round up to the next whole pound) $R \times S/365$

£ .

U Car benefit for the period car was available (R minus T)

£ .

V Enter any required payments for private use of the car in the year, which were actually made

£ .

W Car benefit charge for this car (U minus V)

£ .

If more than one car was available to you in the year, add together all the figures at box W on each Working Sheet and transfer the total to box 9 on your *Employment* pages, together with any van benefit charge to which you may be liable

Working Sheet for car fuel benefit charge

X If any fuel was provided for your private use for which you did not pay in full, calculate the charge for the whole year. $\text{£}16,900 \times K, L, O \text{ or } Q$

£ .

Y Days the car was unavailable (box S aside)

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date below and complete box Z. Otherwise go straight to box AA

Date the provision of fuel was withdrawn DD MM YYYY

Z Days after fuel was withdrawn which are not already counted in box S

AA Total days for which no car fuel benefit charge applies

S + Z

BB Deduction (round up to the next whole pound)

$X \times AA/365$

£ .

CC Car fuel benefit charge for this car (X minus BB)

£ .

Enter the figure at box CC in box 10 on your *Employment* pages - if more than one car was available to you in the year, add together all the figures at box CC on each Working Sheet and transfer the total to box 10, together with any van fuel benefit charge to which you may be liable

Working Sheet for car benefit charge - worked example

Make

ACME

Model

ROADRUNNER 1.8

- A** Enter the list price of the car including standard accessories (from form P11D)

£ 1 5 0 0 0 . 0 0

- B** Enter the price of all accessories (from form P11D)

£ 2 0 0 0 . 0 0

- C** Add together A + B

£ 1 7 0 0 0 . 0 0

- D** Enter capital contributions you made towards the cost of the car or accessories, maximum £5,000

£ 2 0 0 0 . 0 0

- E** The price used to calculate the car benefit charge for the year (C minus D, subject to a maximum of £80,000)

£ 1 5 0 0 0 . 0 0

- F** Calculating the appropriate percentage

Enter the date that the car was first registered
DD MM YYYY

0 1 0 8 2 0 0 5

Approved CO₂ emissions figure, if the car has one:
enter the unrounded figure, for example, 177

177 g/km

Enter the key letter (B, C, D, E, G, H, L or P) for the car's fuel or power type from Table 1

P

Next:

- for cars registered on or after 1 January 1998 with an approved CO₂ emissions figure
 - go to box G if it is greater than 120g/km
 - otherwise go to box L
- for cars registered on or after 1 January 1998 without an approved CO₂ emissions figure, go to box M
- for all type E cars, go to box M
- for cars registered before 1 January 1998, go to box O

- G** Cars registered on or after 1 January 1998 with an approved CO₂ emissions figure of more than 120g/km

Approved CO₂ emissions figure in box F, rounded down to the next lowest 5g/km, for example, 175

175 g/km

- H** Using Table 2, work out from the figure in box G the percentage to enter in box H

23 %

- J** Enter standard discounts for alternative fuel/power types (fuel type letters G, H and B only):

- fuel type H - enter 3% in box J
- fuel type B or G - enter 2% in box J

%

- K** Appropriate percentage - H minus J

23 %

Go straight to box R

- L** Cars registered on or after 1 January 1998 with an unrounded approved CO₂ emissions figure not exceeding 120g/km

For these 'qualifying low emissions cars' or QUALECs:

- enter 10% in box L for
 - all cars in fuel types B, C, G, H and P
 - cars in fuel type L which were first registered before 1 January 2006
- enter 13% in box L for
 - all cars in fuel type D
 - cars in fuel type L which were first registered on or after 1 January 2006

%

Go straight to box R

- M** Cars registered on or after 1 January 1998 without an approved CO₂ emissions figure (including all type E)

Work out the percentage to enter in box M:

- for fuel types C, D, G, H, L and P, use Table 3
- for fuel type E, enter 15%
- for fuel type B, go back to box G or L (such cars have a CO₂ emissions figure)

%

- N** Calculate reductions for alternative fuel/power types (fuel type letters E, G and H only):

- for fuel type E - enter 6% in box N
- for fuel type H - enter 3% in box N
- for fuel type G - enter 2% in box N

%

O Appropriate percentage - M minus N

%

Go straight to box R

P All cars registered before 1 January 1998

Enter the engine size

cc

Q Appropriate percentage

Use Column 3 of Table 3 to work out the percentage to enter in box Q

%

R Calculate the car benefit for a full year (round down to the next whole number)

Multiply E x K, L, O or Q

.

If the car was available for the whole of the tax year, copy the figure in box R into box U. If not, enter the period for which the car was available

From DD MM YYYY

To

S Enter the total days that the car was unavailable

T Deduction for unavailability (round up to the next whole pound) $R \times S/365$

.

U Car benefit for the period car was available (R minus T)

.

V Enter any required payments for private use of the car in the year, which were actually made

.

W Car benefit charge for this car (U minus V)

.

If more than one car was available to you in the year, add together all the figures at box W on each Working Sheet and transfer the total to box 9 on your *Employment* pages, together with any van benefit charge to which you may be liable

Working Sheet for car fuel benefit charge

X If any fuel was provided for your private use for which you did not pay in full, calculate the charge for the whole year. $\text{£}16,900 \times K, L, O \text{ or } Q$

.

Y Days the car was unavailable (box S aside)

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date below and complete box Z. Otherwise go straight to box AA

Date the provision of fuel was withdrawn DD MM YYYY

Z Days after fuel was withdrawn which are not already counted in box S

AA Total days for which no car fuel benefit charge applies

S + Z

BB Deduction (round up to the next whole pound)

$X \times AA/365$

.

CC Car fuel benefit charge for this car (X minus BB)

.

Enter the figure at box CC in box 10 on your *Employment* pages - if more than one car was available to you in the year, add together all the figures at box CC on each Working Sheet and transfer the total to box 10, together with any van fuel benefit charge to which you may be liable

These notes are for guidance only and reflect the position at the time of writing.
They do not affect any rights of appeal.