

Ready reckoner of percentage figures for calculating car benefit charge

| CO <sub>2</sub> emissions in grams per kilometre   |             |             |             |             |             | Percentage figure | Diesel supplements <sup>1</sup>     |        |        |                                     |
|--|-------------|-------------|-------------|-------------|-------------|-------------------|-------------------------------------|--------|--------|-------------------------------------|
| 2005-06 to 2007-08   | 2008-09     | 2009-10     | 2010-11     | 2011-12     | 2012-13     |                   |                                     |        |        |                                     |
| <b>Exemption for Zero CO<sub>2</sub> emission vehicles introduced in 2010-11<sup>2</sup></b> |             |             |             |             |             | 0                 | 0                                   | 0      | Exempt |                                     |
| <b>Ultra Low Carbon Cars band only introduced in 2010-11<sup>3</sup></b>                     |             |             |             |             |             | 1 - 75            | 1 - 75                              | 1 - 75 | 5      | add 3% if car runs solely on diesel |
| -  | 0 - 120     | 0 - 120     | 76 - 120    | 76 - 120    | 76 - 99     | 10                | "                                   |        |        |                                     |
| -  | -           | -           | -           | -           | 100 - 104   | 11                | "                                   |        |        |                                     |
| -  | -           | -           | -           | -           | 105 - 109   | 12                | "                                   |        |        |                                     |
| -  | -           | -           | -           | -           | 110 - 114   | 13                | "                                   |        |        |                                     |
| -  | -           | -           | -           | -           | 115 - 119   | 14                | "                                   |        |        |                                     |
| 0 - 144  | 121 - 139   | 121 - 139   | 121 - 134   | 121 - 129   | 120 - 124   | 15                | "                                   |        |        |                                     |
| 145 - 149  | 140 - 144   | 140 - 144   | 135 - 139   | 130 - 134   | 125 - 129   | 16                | "                                   |        |        |                                     |
| 150 - 154  | 145 - 149   | 145 - 149   | 140 - 144   | 135 - 139   | 130 - 134   | 17                | "                                   |        |        |                                     |
| 155 - 159  | 150 - 154   | 150 - 154   | 145 - 149   | 140 - 144   | 135 - 139   | 18                | "                                   |        |        |                                     |
| 160 - 164  | 155 - 159   | 155 - 159   | 150 - 154   | 145 - 149   | 140 - 144   | 19                | "                                   |        |        |                                     |
| 165 - 169  | 160 - 164   | 160 - 164   | 155 - 159   | 150 - 154   | 145 - 149   | 20                | "                                   |        |        |                                     |
| 170 - 174  | 165 - 169   | 165 - 169   | 160 - 164   | 155 - 159   | 150 - 154   | 21                | "                                   |        |        |                                     |
| 175 - 179  | 170 - 174   | 170 - 174   | 165 - 169   | 160 - 164   | 155 - 159   | 22                | "                                   |        |        |                                     |
| 180 - 184  | 175 - 179   | 175 - 179   | 170 - 174   | 165 - 169   | 160 - 164   | 23                | "                                   |        |        |                                     |
| 185 - 189  | 180 - 184   | 180 - 184   | 175 - 179   | 170 - 174   | 165 - 169   | 24                | "                                   |        |        |                                     |
| 190 - 194  | 185 - 189   | 185 - 189   | 180 - 184   | 175 - 179   | 170 - 174   | 25                | "                                   |        |        |                                     |
| 195 - 199  | 190 - 194   | 190 - 194   | 185 - 189   | 180 - 184   | 175 - 179   | 26                | "                                   |        |        |                                     |
| 200 - 204  | 195 - 199   | 195 - 199   | 190 - 194   | 185 - 189   | 180 - 184   | 27                | "                                   |        |        |                                     |
| 205 - 209  | 200 - 204   | 200 - 204   | 195 - 199   | 190 - 194   | 185 - 189   | 28                | "                                   |        |        |                                     |
| 210 - 214  | 205 - 209   | 205 - 209   | 200 - 204   | 195 - 199   | 190 - 194   | 29                | "                                   |        |        |                                     |
| 215 - 219  | 210 - 214   | 210 - 214   | 205 - 209   | 200 - 204   | 195 - 199   | 30                | "                                   |        |        |                                     |
| 220 - 224  | 215 - 219   | 215 - 219   | 210 - 214   | 205 - 209   | 200 - 204   | 31                | "                                   |        |        |                                     |
| 225 - 229  | 220 - 224   | 220 - 224   | 215 - 219   | 210 - 214   | 205 - 209   | 32                | "                                   |        |        |                                     |
| 230 - 234  | 225 - 229   | 225 - 229   | 220 - 224   | 215 - 219   | 210 - 214   | 33                | add 2% if car runs solely on diesel |        |        |                                     |
| 235 - 239  | 230 - 234   | 230 - 234   | 225 - 229   | 220 - 224   | 215 - 219   | 34                | add 1% if car runs solely on diesel |        |        |                                     |
| 240 or more  | 235 or more | 235 or more | 230 or more | 225 or more | 220 or more | 35                | maximum charge so no supplement     |        |        |                                     |

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

<sup>2</sup> As announced at PBR 2009, cars and vans with zero CO<sub>2</sub> emissions will be exempt from company car tax for a 5 year period starting in 2010-11

<sup>3</sup> Ultra Low Carbon cars band was introduced at Budget 2010 for a 5 year period starting in 2010-11

### Notes on company car tax rules from 6 April 2002

- Company car tax was reformed in April 2002 to an emissions-based system. The charge is calculated by applying a percentage figure to the list price of the car. The fuel type of the car and its CO<sub>2</sub> emissions determine the percentage figure.
- From 6 April 2008 until 5 April 2010, there is a new percentage charge of 10% for cars that have CO<sub>2</sub> emissions of 120g/km or less.
- From 6 April 2010 until 5 April 2012, there is a new percentage charge of 5% for cars with CO<sub>2</sub> emissions figures not exceeding 75g/km for five years. Cars with CO<sub>2</sub> emissions exceeding 75g/km but still less than 120g/km are continued to be charged the 10% rate.
- From 6 April 2012, the percentage charge will be 10%, but will apply to cars with CO<sub>2</sub> emissions of between 76 and 99 g/km. The rate for emissions of 100 g/km will be 11% and will increase by 1% for every 5 g/km to the current maximum of 35%. There is a 3% supplement for most diesel-powered cars.
- There are discounts for more environmentally-friendly alternative fuels and different rules for older cars and cars with no approved CO<sub>2</sub> emissions figure or recognised cylinder capacity, these do not apply to the 120g/km or under band. For more detail, see HMRC's website at [www.hmrc.gov.uk/cars/](http://www.hmrc.gov.uk/cars/)

