

Car and Fuel Benefits (Updated 20.05.08)

Company cars 2008/09

CO₂ emissions (gm/km) (round down to nearest 5gm/km)	% of car's list price taxed	Fuel benefit (£16,900 x %)
up to 135	15	2,535
140	16	2,704
145	17	2,873
150	18	3,042
155	19	3,211
160	20	3,380
165	21	3,549
170	22	3,718
175	23	3,887
180	24	4,056
185	25	4,225
190	26	4,394
195	27	4,563
200	28	4,732
205	29	4,901
210	30	5,070
215	31	5,239
220	32	5,408
225	33	5,577
230	34	5,746
235 and above	35	5,915

Company cars

- For diesel cars add a 3% supplement but maximum still 35%. Euro IV diesel cars registered before 1 January 2006 do not suffer the 3% supplement.
- Discounts apply to certain environmentally friendly cars.
- From 2008/09 a new 10% rate applies to non-electric cars with emissions of no more than 120gm/km. Environmentally friendly discounts do not apply to these cars but the diesel supplement does.
- For cars registered before 1 January 1998 the charge is based on engine size.
- The list price includes accessories and is subject to an upper limit of £80,000.
- The list price is reduced for capital contributions made by the employee up to £5,000.

Fuel benefits

- The fuel benefit charge is proportionately reduced if provision of private fuel ceases part way through the year.
- The fuel benefit is reduced to nil only if the employee pays for all private fuel.

Van benefit per vehicle (2008/09 and 2007/08)

Van Benefit: £3,000
Fuel Benefit: £500

The charges will not apply if a 'restricted private use condition' is met throughout the year.