



## Cars and related benefits

Hugh Davies & Co.  
CHARTERED ACCOUNTANTS

### Percentage of list price charge relative to CO<sub>2</sub> emissions

CO <sub>2</sub>	2005/06 to 2007/08		2008/09 to 2009/10		2010/11	
	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel
1 – 75*					5%	8%
76 – 120*			10%	13%	10%	13%
121 – 134			15%	18%	15%	18%
135 – 139			15%	18%	16%	18%
140 – 144	15%	18%	16%	19%	17%	19%
145 – 149	16%	19%	17%	20%	18%	20%
150 – 154	17%	20%	18%	21%	19%	21%
155 – 159	18%	21%	19%	22%	20%	22%
160 – 164	19%	22%	20%	23%	21%	23%
165 – 169	20%	23%	21%	24%	22%	24%
170 – 174	21%	24%	22%	25%	23%	25%
175 – 179	22%	25%	23%	26%	24%	26%
180 – 184	23%	26%	24%	27%	25%	27%
185 – 189	24%	27%	25%	28%	26%	28%
190 – 194	25%	28%	26%	29%	27%	29%
195 – 199	26%	29%	27%	30%	28%	30%
200 – 204	27%	30%	28%	31%	29%	31%
205 – 209	28%	31%	29%	32%	30%	32%
210 – 214	29%	32%	30%	33%	31%	33%
215 – 219	30%	33%	31%	34%	32%	34%
220 – 224	31%	34%	32%	35%	33%	35%
225 – 229	32%	35%	33%	35%	34%	35%
230 – 234	33%	35%	34%	35%	35%	35%
235 – 239	34%	35%	35%	35%	35%	35%
240 and above	35%	35%	35%	35%	35%	35%

\* These rates apply to qualifying low emissions cars (QUALECs)

For cars emitting between 1 and 75g/km the appropriate percentage is reduced to 5% for 5 years from 6 April 2010.

The percentages are reduced for cars (except QUALECs) that can be driven on alternative fuels by:

- 2% for cars manufactured to be capable of being run on E85 fuel
- 2% for bi-fuel cars or those which run on LPG only
- 3% for hybrid electric and petrol cars.



## Company car fuel benefits

The car fuel benefit is calculated by applying the same percentages to the fuel multiplier, which for 2010/11 increases from £16,900 to £18,000

### Percentage of list price charge where no CO<sub>2</sub> emissions figures are available

Engine size(cc)	Registered before 1998	1998 onwards
Less than 1400	15%	15%
1401 to 2000	22%	25%
> 2001	32%	35%

Cars with no cylinder capacity are taxed at the >2001cc rate.

### Van and fuel charge

	Van	Fuel
Vehicle weight up to 3,500kg	£3,000	£500

**For more information, contact Hugh, Ian, Catherine or Michael at Hugh Davies & Co on 01722 336647.**