



Cars and related benefits

Hugh Davies & Co.
CHARTERED ACCOUNTANTS

Percentage of list price charge relative to CO₂ emissions

CO ₂	2006-07		2007-08		2008-09	
	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel
115						
120					10%	13%
125					15%	18%
130					15%	18%
135					15%	18%
140	15%	18%	15%	18%	16%	19%
145	16%	19%	16%	19%	17%	20%
150	17%	20%	17%	20%	18%	21%
155	18%	21%	18%	21%	19%	22%
160	19%	22%	19%	22%	20%	23%
165	20%	23%	20%	23%	21%	24%
170	21%	24%	21%	24%	22%	25%
175	22%	25%	22%	25%	23%	26%
180	23%	26%	23%	26%	24%	27%
185	24%	27%	24%	27%	25%	28%
190	25%	28%	25%	28%	26%	29%
195	26%	29%	26%	29%	27%	30%
200	27%	30%	27%	30%	28%	31%
205	28%	31%	28%	31%	29%	32%
210	29%	32%	29%	32%	30%	33%
215	30%	33%	30%	33%	31%	34%
220	31%	34%	31%	34%	32%	35%
225	32%	35%	32%	35%	33%	35%
230	33%	35%	33%	35%	34%	35%
235	34%	35%	34%	35%	35%	35%
240	35%	35%	35%	35%	35%	35%

Percentage of list price charge where no CO₂ 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.



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Van and fuel charge (with effect from 1 April 2008)

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

For more information, contact Ian Sheekey at Hugh Davies & Co on 01722 336647.