

COMPANY CARS

PI1d Benefits - Table of taxable percentage of the list price for 2010/2011

CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %	
	Petrol	Diesel		Petrol	Diesel		Petrol	Diesel
130 or less	15%	18%	160 to 164	22%	25%	195 to 199	29%	32%
131 to 134	16%	19%	165 to 169	23%	26%	200 to 204	30%	33%
135 to 139	17%	20%	170 to 174	24%	27%	205 to 209	31%	34%
140 to 144	18%	21%	175 to 179	25%	28%	210 to 214	32%	35%
145 to 149	19%	22%	180 to 184	26%	29%	215 to 219	33%	35%
150 to 154	20%	23%	185 to 189	27%	30%	220 to 224	34%	35%
155 to 159	21%	24%	190 to 194	28%	31%	225 and over	35%	35%

The exact CO₂ figure is always rounded down to the nearest 5 grams per kilometre. For example, CO₂ emissions of 188g/km are treated as 185g/km. The CO₂ emissions thresholds will fall by 5g/km in 2011/12.

2010/2011 EMPLOYER PROVIDING FUEL FOR PRIVATE USE

Free fuel for private use – multiplier is £18,000

VAT FUEL SCALE CHARGE – 3 MONTH CHARGE FROM 1 MAY 2010 TO 3 JANUARY 2011 (TBA 4 JANUARY 2011)

CO ₂ BAND in g/km	VAT FUEL CHARGE 3 month period	VAT ON 3 MONTH CHARGE @ 17.5%	FUEL SCALE CHARGE (Net amount)
120 or less	141.00	21.00	120.00
125	212.00	31.57	180.43
130	212.00	31.57	180.43
135	227.00	33.81	193.19
140	241.00	35.89	205.11
145	255.00	37.98	217.02
150	269.00	40.06	228.94
155	283.00	42.15	240.85
160	297.00	44.23	252.77
165	312.00	46.47	265.53
170	326.00	48.55	277.45
175	340.00	50.64	289.36
180	354.00	52.72	301.28
185	368.00	54.81	313.19
190	383.00	57.04	325.96
195	397.00	59.13	337.87
200	411.00	61.21	349.79
205	425.00	63.30	361.70
210	439.00	65.38	373.62
215	454.00	67.62	386.38
220	468.00	69.70	398.30
225	482.00	71.79	410.21
230 or more	496.00	73.87	422.13

Please refer to Bullimores if you are applying fuel scale charges for a 12 month or 1 month period. There are also different rates for hybrid cars.

COMPANY VANS

The taxable benefit for company vans with no restrictions on private use is £3,000, with no reduction for older vans. There is an additional £500 taxable benefit for fuel for private mileage.



Bullimores LLP
Chartered Accountants