

COMPANY CARS

P11d Benefits - Table of taxable percentage of the list price for 2011/2012

CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %	
	Petrol	Diesel		Petrol	Diesel		Petrol	Diesel
125 or less	15%	18%	155 to 159	22%	25%	190 to 194	29%	32%
126 to 129	16%	19%	160 to 164	23%	26%	195 to 199	30%	33%
130 to 134	17%	20%	165 to 169	24%	27%	200 to 204	31%	34%
135 to 139	18%	21%	170 to 174	25%	28%	205 to 209	32%	35%
140 to 144	19%	22%	175 to 179	26%	29%	210 to 214	33%	35%
145 to 149	20%	23%	180 to 184	27%	30%	215 to 219	34%	35%
150 to 154	21%	24%	185 to 189	28%	31%	220 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 2012/13.

2011/2012 EMPLOYER PROVIDING FUEL FOR PRIVATE USE

Free fuel for private use – multiplier is £18,800

VAT FUEL SCALE CHARGE – 3 MONTH CHARGE FROM 1 MAY 2011

CO ₂ BAND in g/km	VAT FUEL CHARGE 3 month period, £	VAT ON 3 MONTH CHARGE @ 20%, £	FUEL SCALE CHARGE (Net amount), £
120 or less	157.00	26.17	130.83
125	236.00	39.33	196.67
130	252.00	42.00	210.00
135	268.00	44.67	223.33
140	283.00	47.17	235.83
145	299.00	49.83	249.17
150	315.00	52.50	262.50
155	331.00	55.17	275.83
160	346.00	57.67	288.33
165	362.00	60.33	301.67
170	378.00	63.00	315.00
175	394.00	65.67	328.33
180	409.00	68.17	340.83
185	425.00	70.83	354.17
190	441.00	73.50	367.50
195	457.00	76.17	380.83
200	472.00	78.67	393.33
205	488.00	81.33	406.67
210	504.00	84.00	420.00
215	520.00	86.67	433.33
220	536.00	89.33	446.67
225 or more	551.00	91.83	459.17

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.

