

## COMPANY CARS

### **P11d Benefits - Table of taxable percentage of the list price for 2019/2020**

- Diesel supplement of 4% to percentages below to a maximum of 37% (no supplement if RD2E standard met)

CO <sub>2</sub> in g/km	Taxable %	CO <sub>2</sub> in g/km	Taxable %	CO <sub>2</sub> in g/km	Taxable %
0 to 50	16%	110 to 114	26%	140 to 144	32%
51 to 75	19%	115 to 119	27%	145 to 149	33%
76 to 94	22%	120 to 124	28%	150 to 154	34%
95 to 99	23%	125 to 129	29%	155 to 159	35%
100 to 104	24%	130 to 134	30%	160 to 164	36%
105 to 109	25%	135 to 139	31%	165 and over	37%

The exact CO<sub>2</sub> figure is always rounded down to the nearest 5 grams per kilometre. For example, CO<sub>2</sub> emissions of 188g/km are treated as 185g/km.

### **2018/2019 EMPLOYER PROVIDING FUEL FOR PRIVATE USE**

Free fuel for private use – multiplier is £23,400

### **VAT FUEL SCALE CHARGE – 3 MONTH CHARGE FROM 1<sup>st</sup> MAY 2018 to 30<sup>th</sup> APRIL 2019**

CO <sub>2</sub> BAND in g/km	VAT FUEL CHARGE 3 month period, £	VAT ON 3 MONTH CHARGE @ 20%, £	FUEL SCALE CHARGE (Net amount), £
120 or less	140.00	23.33	116.67
125	210.00	35.00	175.00
130	224.00	37.33	186.67
135	238.00	39.67	198.33
140	252.00	42.00	210.00
145	266.00	44.33	221.67
150	280.00	46.67	233.33
155	295.00	49.17	245.83
160	309.00	51.50	257.50
165	323.00	53.83	269.17
170	336.00	56.00	280.00
175	351.00	58.50	292.50
180	365.00	60.83	304.17
185	379.00	63.17	315.83
190	393.00	65.50	327.50
195	407.00	67.83	339.17
200	421.00	70.17	350.83
205	436.00	72.67	363.33
210	449.00	74.83	374.17
215	463.00	77.17	385.83
220	477.00	79.50	397.50
225 or more	491.00	81.83	409.17

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 £3,350, with no reduction for older vans. There is an additional £633 taxable benefit for fuel for private mileage.

