

Harris Stewart

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Rates and Allowances - Vehicle Benefits

Car Benefit

The tax you pay on your company car is calculated using the following information:

The list price of the car, on the day before it was first registered, plus certain accessories.

The rate at which the car emits carbon dioxide (CO₂).

Fuel type.

Your marginal rate of income tax.

Your taxable percentage for 2009/10 can be obtained using the table below:

CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %		CO ₂ in g/km	Taxable %	
	Petrol	Diesel		Petrol	Diesel		Petrol	Diesel		Petrol	Diesel
120	10%	13%	155	19%	22%	190	26%	29%	225	33%	35%
125	15%	18%	160	20%	23%	195	27%	30%	230	34%	35%
130	15%	18%	165	21%	24%	200	28%	31%	235 to 265	35%	35%
135	15%	18%	170	22%	25%	205	29%	32%			
140	16%	19%	175	23%	26%	210	30%	33%			
145	17%	20%	180	24%	27%	215	31%	34%			
150	18%	21%	185	25%	28%	220	32%	35%			

Car Fuel Benefit

The additional taxable benefit of free fuel for a company car is calculated by using the same CO₂ figures as those used for calculating the company car charge. The CO₂ percentage figure is applied to a fixed amount. For 2009/10 this amount is £16,900

Van Benefit

	Van benefit	Van fuel benefit
Benefit per vehicle	£3,000	£350