



Tax rates and allowances 2018-19

Car, Van and Fuel Benefits

% of car's list price taxed				
CO ₂ emissions (gm/km) Round down to nearest 5gm/km (except *)	2018-19		2017-18	
	Petrol	Diesel	Petrol	Diesel
0 – 50*	13%	17%	9%	12%
51 – 75*	16%	20%	13%	16%
76 – 94*	19%	23%	17%	20%
95	20%	24%	18%	21%
100	21%	25%	19%	22%
105	22%	26%	20%	23%
110	23%	27%	21%	24%
115	24%	28%	22%	25%
120	25%	29%	23%	26%
125	26%	30%	24%	27%
130	27%	31%	25%	28%
135	28%	32%	26%	29%
140	29%	33%	27%	30%
145	30%	34%	28%	31%
150	31%	35%	29%	32%
155	32%	36%	30%	33%
160	33%	37%	31%	34%
165	34%	37%	32%	35%
170	35%	37%	33%	36%
175	36%	37%	34%	37%
180	37%	37%	35%	37%
185	37%	37%	36%	37%
190 and above	37%	37%	37%	37%



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Company Cars

- Euro IV diesel cars registered before 1st January 2006 do not suffer the supplement.
- A 0% rate applies to electric cars.
- For cars registered before 1 January 1998 the charge is based on engine size.
- The list price includes accessories and is not subject to an upper limit.
- The list price is reduced for capital contributions made by the employee up to £5,000.
- Special rules may apply to cars provided for disabled employees.
- The Car Benefit is calculated by multiplying the appropriate % above by the cars list price.
- From 6 April 2018:
 1. Diesel cars that meet the Real Driving Emissions standard (legislated as NOx <80mg/km and known as Euro6d) will be exempt from the supplement.
 2. For other diesel cars, the percentage is calculated as the petrol percentage plus 4%, to a maximum of 37%.

Car Fuel Benefits

	2018-19	2017-18
Car Fuel Benefit Multiplier	£23,400	£22,600

Notes

- Car Fuel Benefit is calculated by multiplying the Car Fuel Benefit Multiplier by the appropriate % from the CO₂ Emissions table above.
- The charge is proportionately reduced if provision of private fuel ceases part way through the year.
- The fuel benefit is reduced to nil only if the employee pays for all private fuel.
- The appropriate percentage for electric cars for the purposes of company tax for 2018-19 is 13% (16% in 2019-20 and then dropping significantly to 2% from 2020-21).
- The government will legislate such that, from April 2018, employer provided electricity will be exempt from tax as a benefit-in-kind. This already applies where the cars in question are company cars, but this will now additionally apply to electricity provided in workplace charging points for fully electric or hybrid cars owned by employees.



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Van benefit per vehicle

	2018-19	2017-18
Van - zero emission	See note	£646
Other Van Benefit	£3,350	£3,230
Fuel Benefit	£633	£610

Notes

- The charges do not apply to vans which cannot emit CO₂ when driven or if a "restricted private use condition" is met throughout the year.
- The van benefit charge exemption for zero emission vans is to be phased out between April 2015 and April 2022.
- From 6 April 2015 a Vans Benefit Charge (VBC) will apply for zero emission vans.

This rate is tapered and will increase as follows:

Tax year	% of Van Benefit Charge
2022-23	100%
2021-22	90%
2020-21	80%
2019-20	60%
2018-19	40%
2017-18	20%
2016-17	20%