

Appendices

- A Company car scale charge percentages
- B Fuel scale charge
- C VED charges (1 of 2)
- D VED charges (2 of 2)
- E VAT – private fuel benefit

A. Company Car Taxation CO2 Scale Charges

For cars registered on or after April 6 2020

CO2 emissions (g/km)	Zero emission mileage	2020/21	2021/22	2022/23
0	N/A	0	1	2
1-50	>130	0	1	2
1-50	70-129	3	4	5
1-50	40-69	6	7	8
1-50	30-39	10	11	12
1-50	<30	12	13	14
51-54		13	14	15
55-59		14	15	16
60-64		15	16	17
65-69		16	17	18
70-74		17	18	19
75-79		18	19	20
80-84		19	20	21
85-89		20	21	22
90-94		21	22	23
95-99		22	23	24
100-104		23	24	25
105-109		24	25	26
110-114		25	26	27
115-119		26	27	28
120-124		27	28	29
125-129		28	29	30
130-134		29	30	31
135-139		30	31	32
140-144		31	32	33
145-149		32	33	34
150-154		33	34	35
155-159		34	35	36
160-164		35	36	37
165-169		36	37	37
170+		37	37	37

B. Company Cars Fuel Benefit Scale Charges

Where an employer pays for any element or proportion of fuel used for non-business motoring the driver is subject to be taxed on a fixed scale of fuel benefit charges.

Following a period of consultation, HMRC announced in August 2002 that the figure to be used in establishing the Fuel Scale Charge from April 2003 would be **£14,400**. (Applies to both diesel and petrol cars.)

This has been increased over the years and is now **£24,600** from 6th April 2021.

From April 2003 the Fuel Scale Charges are based on the cars' CO2 rating and the attendant CO2 %.

Fuel Benefit 2020/21
Fuel Scale Charge =
CO2 % * £24,600
= £X

Fuel Benefit Scale Chargers

Examples – 1st table with CO2 of 105g/km CO2, 2nd table with CO2 of 135g/km.

Tax Year	Fuel Amount	CO2 %	BIK	Tax @ 40%	Tax Year	Fuel Amount	CO2 %	BIK	Tax @ 40%
2007/08	14,400	15%	2,160	864	2007/08	14,400	15%	2,160	864
2008/09	16,900	10%	1,690	676	2008/09	16,900	15%	2,535	1,014
2009/10	16,900	10%	1,690	676	2009/10	16,900	15%	2,535	1,014
2010/11	18,000	10%	1,800	720	2010/11	18,000	16%	2,880	1,152
2011/12	18,800	10%	1,880	752	2011/12	18,800	17%	3,196	1,278
2012/13	20,200	12%	2,424	970	2012/13	20,200	18%	3,636	1,454
2013/14	21,100	13%	2,743	1,097	2013/14	21,100	19%	4,009	1,604
2014/15	21,700	14%	3,038	1,215	2014/15	21,700	20%	4,340	1,736
2015/16	22,100	16%	3,536	1,414	2015/16	22,100	22%	4,862	1,945
2016/17	22,200	18%	3,996	1,598	2016/17	22,200	24%	5,328	2,131
2017/18	22,600	20%	4,520	1,808	2017/18	22,600	26%	5,876	2,350
2018/19	23,400	22%	5,148	2,059	2018/19	23,400	28%	6,552	2,621
2019/20	24,100	25%	6,025	2,410	2019/20	24,100	31%	7,471	2,988
2020/21	24,500	28%	6,860	2,744	2020/21	24,500	34%	8,330	3,332
2021/22*	24,600	25%	6,150	2,460	2020/21*	24,600	31%	7,626	3,050

The scale charges are apportionable on days where the company car becomes unavailable (e.g. withdrawn or off the road) for a period of more than 30 days in a tax year.

From 2003/04 Scale charges are apportionable where a BIK applies or is withdrawn part-way through a year.

*Assume the car is registered from April and is RDE 2 compliant.

C. Vehicle Excise Duty New Cars Registered after 1 April 2017

First tax payment when you register the vehicle

CO2 emissions g/km	Petrol and diesel (RDE2)	Alternative fuel cars
0	0	0
1-50	£10	£0
51-75	£25	£15
76-90	£115	£105
91-100	£140	£130
101-110	£160	£150
111-130	£200	£170
131-150	£220	£210
151-170	£555	£545
171-190	£895	£885
191-225	£1,345	£1,335
226-255	£1,910	£1,900
Over 255	£2,245	£2,235

Please note FB 2017 will apply a supplement to new diesel vehicles from 1 April 2018 to the effect that these cars will go up by one Vehicle Excise Duty (VED) band in their First-Year Rate. This will apply to any diesel car that is not certified to the Real Driving Emissions 2 (RDE2) standard.

The rates for the second tax payment onwards are as follows:

Fuel type	Single 12 month payment	Single 12 month payment by Direct Debit	Total of 12 monthly payments by Direct Debit	Single 6 month payment	Single 6 month payment by Direct Debit
Petrol or diesel	£155	£155	£162.75	£85.25	£81.38
Electric	£0	£0	£0	£0	£0
Alternative	£145	£145	£152.25	£76.13	£76.13

D. Vehicle Excise Duty (VED) Changes New Cars Registered after 1 April 2017

Vehicles with a list price of more than £40,000

You have to pay an extra £335 a year if you have a car or motorhome with a 'list price' (the published price before any discounts) of more than £40,000. You do not have to pay this if you have a zero emission vehicle. You only have to pay this rate for 5 years (from the second time the vehicle is taxed).

Fuel type	Single 12 month payment	Single 12 month payment by Direct Debit	Total of 12 monthly payments by Direct Debit	Single 6 month payment	Single 6 month payment by Direct Debit
Petrol or diesel	£490	£490	£514.50	£269.50	£257.25
Electric	£0	£0	£0	£0	£0
Alternative	£480	£480	£504	£264	£252

E. VAT – Private Fuel Benefit

Where fuel is supplied by a VAT registered trader for an individual's (employee's) private use at less than cost there is a 'Fuel Benefit'. Where a benefit occurs, all input tax fuel purchases is deductible, but the business must account for (pay) output VAT tax at the rates below.

VAT Private Fuel Benefit (from 1 May 2021) (<https://www.gov.uk/fuel-scale-charge>)

Description of vehicle: vehicle's CO2 emissions figure	VAT inclusive consideration for a 12 month prescribed accounting period (£)	VAT inclusive consideration for a 3 month prescribed accounting period (£)	VAT inclusive consideration for a 1 month prescribed accounting period (£)
120 or less	585	145	48
125	875	219	72
130	936	233	77
135	992	247	82
140	1,053	262	87
145	1,109	277	91
150	1,170	292	97
155	1,226	306	102
160	1,287	321	106
165	1,343	336	111
170	1,404	350	116
175	1,460	364	121
180	1,521	379	126
185	1,577	394	130
190	1,638	409	136
195	1,694	423	141
200	1,755	438	145
205	1,811	453	150
210	1,872	467	155
215	1,928	481	160
220	1,989	496	165
225 or more	2,045	511	169

The data input form

Car number	Unique identifier Driver Number	Grade/Group/Band	Car make and Precise Variant	List Price (£)	Fuel Type (D - Diesel, P - Petrol, H - Hybrid, E - Electric)	Actual MPG (if known, if not we will use the urbarn cold value)	Purchase (P) or Leased (L)	Maintained Y/N	Term in months	Contract end date	Business miles pa	Private miles pa	TOTAL MILEAGE p.a.	Private fuel? (Y/N)	Employee's tax rate (%)	GROSS cash allowance pa (cash taker)
Examp1	1	A	Audi A4 2.0TFSI	£30,000	P	35	L	Y	36/48	21/03/2020	12,000	8,000	20,000	N	20%	£4,000
	1															
	2															
	3															
	4															
	5															
	6															
	7															
	8															
	9															
	10															
	11															
	12															
	13															
	14															
	15															
	16															
	17															
	18															
	19															
	20															
	21															
	22															
	23															
	24															
	25															
	26															
	27															
	28															
	29															
	30										12,000	8,000	20,000			