

Benefit in Kind rates April 2011 to March 2014

Percentage of car's price to be taxed	CO2 emissions in grams per kilometre			Percentage of car's price to be taxed
Petrol				Diesel
%	2011-2012 tax year	2012-2013 tax year	2013-2014 tax year	%
0	0	0	0	0
5	1 to 75	1 to 75	1 to 75	8
10	76- 120	76-99	76-94	13
11	n/a	100-104	95-99	14
12	n/a	105-109	100-104	15
13	n/a	110-114	105-109	16
14	n/a	115-119	110-114	17
15	121-129	120-124	115-119	18
16	130-134	125-129	120-124	19
17	135-139	130-134	125-129	20
18	140-144	135-139	130-134	21
19	145-149	140-144	135-139	22
20	150-154	145-149	140-144	23
21	155-159	150-154	145-149	24
22	160-164	155-159	150-154	25
23	165-169	160-164	155-159	26
24	170-174	165-169	160-164	27
25	175-179	170-174	165-169	28
26	180-184	175-179	170-174	29
27	185-189	180-184	175-179	30
28	190-194	185-189	180-184	31
29	195-199	190-194	185-189	32
30	200-204	195-199	190-194	33
31	205-209	200-204	195-199	34
32	210-214	205-209	200-204	35
33	215-219	210-214	205-209	35
34	220-224	215-219	210-214	35
35	225 and above	220 and above	215 and above	35

Your company car tax is calculated based on these factors: the P11D price, your personal tax rate and, very importantly, the CO2 of the car you choose.

Example Calculation of Car Benefit for 2011/12 on a Ford Focus 1.6 Tdci Sport 109ps 5dr Hatch
 CO2 Emissions: 115 g/km Fuel Type: Diesel P11D Value: £18140

Car Benefit Percentage x P11D value
 Diesel 115g/km = 13% x £18140
 = Cash Equivalent Value £2,365

Annual Tax at 20% x £2365 = £473
 (Monthly equivalent £39.42)

Car Benefit Percentage x P11D value
 Diesel 115g/km = 13% x £18140
 = Cash Equivalent Value £2,365

Annual Tax at 40% x £2365 = £946
 (Monthly equivalent £78.83)

To see the HMRC Company Car and Car Fuel Benefit Calculator click here