

Benefit in Kind rates April 2010 to March 2013

CO ₂ emission band	BIK Tax Paid (%) 2010/11	BIK Tax Paid (%) 2011/12	BIK Tax Paid (%) 2012/13 *
0-99	10%	10%	10%
100-104	10%	10%	11%
105-109	10%	10%	12%
110-114	10%	10%	13%
115-120	10%	10%	14%
121-124	15%	15%	15%
125-129	15%	15%	16%
130-134	15%	16%	17%
135-139	16%	17%	18%
140-144	17%	18%	19%
145-149	18%	19%	20%
150-154	19%	20%	21%
155-159	20%	21%	22%
160-164	21%	22%	23%
165-169	22%	23%	24%
170-174	23%	24%	25%
175-179	24%	25%	26%
180-184	25%	26%	27%
185-189	26%	27%	28%
190-194	27%	28%	29%
195-199	28%	29%	30%
200-204	29%	30%	31%
205-209	30%	31%	32%
210-214	31%	32%	33%
215-219	32%	33%	34%
220-224	33%	34%	35%
225-229	34%	35%	35%
230-234	35%	35%	35%
235 or over	35%	35%	35%

Notes

1. Diesels

The 3% diesel supplement to the percentage still applies but the percentage continues to be capped at 35%

2. Hybrids

Discounts available for early uptake Euro 4-standard diesel cars, higher-emitting hybrid cars and alternative fuel company cars will now be abolished. Hybrid cars emitting 120g CO₂ per km or less will continue to fall within the 10 per cent band of CCT

* This is the likely banding in 2012/13. These may change