

Benefit in Kind rates April 2016 to March 2020

CO2 emissions (g/km)	Taxable percentage of P11D price							
	2016-2017 %		2017-2018 %		2018-2019 %		2019-2020 %	
	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel
0 - 50	7	10	9	12	13	16	16	19
51 - 75	11	14	13	16	16	19	19	22
76 - 94	15	18	17	20	19	22	22	25
95 - 99	16	19	18	21	20	23	23	26
100 - 104	17	20	19	22	21	24	24	27
105 - 109	18	21	20	23	22	25	25	28
110 - 114	19	22	21	24	23	26	26	29
115 - 119	20	23	22	25	24	27	27	30
120 - 124	21	24	23	26	25	28	28	31
125 - 129	22	25	24	27	26	29	29	32
130 - 134	23	26	25	28	27	30	30	33
135 - 139	24	27	26	29	28	31	31	34
140 - 144	25	28	27	30	29	32	32	35
145 - 149	26	29	28	31	30	33	33	36
150 - 154	27	30	29	32	31	34	34	37
155 - 159	28	31	30	33	32	35	35	37
160 - 164	29	32	31	34	33	36	36	37
165 - 169	30	33	32	35	34	37	37	37
170 - 174	31	34	33	36	35	37	37	37
175 - 179	32	35	34	37	36	37	37	37
180 - 184	33	36	35	37	37	37	37	37
185 - 189	34	37	36	37	37	37	37	37
190 - 194	35	37	37	37	37	37	37	37
195 - 199	36	37	37	37	37	37	37	37
200 - 204	37	37	37	37	37	37	37	37
205 - 209	37	37	37	37	37	37	37	37
210 +	37	37	37	37	37	37	37	37

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 2016/17 on a Ford Focus 1.5 Tdci Zetec 120ps 5dr
 CO2 Emissions: 99 g/km Fuel Type: Diesel P11D Value: £20265

Car Benefit Percentage x P11D value
 Diesel 99g/km = 16% x £20265
 = Cash Equivalent Value £3242

Annual Tax at 20% x £3242 = £648.40
 (Monthly equivalent £54.03)

Car Benefit Percentage x P11D value
 Diesel 98g/km = 14% x £20265
 = Cash Equivalent Value £3242

Annual Tax at 40% x £3242 = 1296.80
 (Monthly equivalent £108.06)

[To see the HMRC Company Car and Car Fuel Benefit Calculator click here](#)