

CAR BENEFITS

Where a company car is made available for private use to an employee that includes commuting to and from work, a car benefit will arise.

The key factors for determining the benefit charge for private use of provided cars will be the list price and the level of the car's carbon dioxide (CO₂) emissions.

The cash equivalent of the car benefit is the list price, when new, multiplied by the appropriate percentage which is based on the level of CO₂ emissions as advised by the manufacturer.

For the years 2016/17 to 2019/20, the car benefit will be based on a percentage of the list price as follows:

<u>Emissions in g/km</u>	<u>Percentage of List Price</u>			
	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
0 - 50	7	9	13	16
51 - 75	11	13	16	19
76 - 94	15	17	19	22
95 - 99	16	18	20	23
100 - 104	17	19	21	24
105 - 109	18	20	22	25
110 - 114	19	21	23	26
115 - 119	20	22	24	27
Increasing by 1% per 5g/km to maximum	37	37	37	37

The diesel surcharge of 3% applies to all diesels. This surcharge will now continue to apply until April 2021, although it was previously indicated that it would be withdrawn from April 2016.