



Contact us on (0191) 491 0019 for advice and tax saving advice in these areas, or email us at [info@rwco.net](mailto:info@rwco.net)

## CAR BENEFIT FOR EMPLOYEES

Taxable amount based on car's list price when new

Charge varies according to CO<sub>2</sub> emissions in grams per kilometre

CO <sub>2</sub> g/km	% of price		CO <sub>2</sub> g/km	% of price		CO <sub>2</sub> g/km	% of price	
	12/13	11/12		12/13	11/12		12/13	11/12
75 or less	5	5	135-9	18	17	185-9	28	27
76-99	10	10	140-4	19	18	190-4	29	28
100-4	11	10	145-9	20	19	195-9	30	29
105-9	12	10	150-4	21	20	200-4	31	30
110-4	13	10	155-9	22	21	205-9	32	31
115-9	14	10	160-4	23	22	210-4	33	32
120	15	10	165-9	24	23	215-9	34	33
121-4	15	15	170-4	25	24	220-4	35	34
125-9	16	15	175-9	26	25	225 +	35	35
130-4	17	16	180-4	27	26			

Diesels: add 3% subject to maximum charge of 35%

Zero emission cars, incl. electric only: no taxable benefit

## VANS – FOR PRIVATE USE

	12/13	11/12
Chargeable amount	£3,000	£3,000

No charge if: zero emissions, or private use limited to home-work journeys.

## FUEL BENEFIT

	12/13	11/12
Multiply the CO <sub>2</sub> % used for the car benefit by	£20,200	£18,800
Minimum charge at 5%	£1,010	£940
Maximum charge at 35%	£7,070	£6,580
Vans – flat charge (except zero emissions)	£550	£550