

Table C Benefits in Kind

Charge based on a percentage of the initial list price (subject to an overall limit of £80,000) of the car; the percentage depends on the carbon dioxide emission ratings of the car, if it has one. For older cars without a rating, the percentage depends on engine capacity.

CO2 g/km	Petrol	Diesel
120	10%	13%
135	15%	18%
140	16%	19%
145	17%	20%
150	18%	21%
155	19%	22%
160	20%	23%
165	21%	24%
170	22%	25%
175	23%	26%
180	24%	27%
185	25%	28%
190	26%	29%
195	27%	30%
200	28%	31%
205	29%	32%
210	30%	33%
215	31%	34%
220	32%	35%
225	33%	35%
230	34%	35%
235	35%	35%

Further reductions apply for LPG, bi-fuel, E85 hybrid and electric cars.

	2009/10	2008/09
Unrestricted private use of vans	3,000	3,000
Car Fuel Benefit		
Multiply the CO2 % used for the car benefit by	£16,900	£16,900
Vans - flat charge	500	500

From 6 April 2011 the following changes are due to take place:

The lower emissions figure will be reduced.

The £80,000 price cap will be abolished.

The reductions for cars using various alternative fuels will be abolished.

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