



TOYOTA



LEXUS

Toyota & Lexus Fleet



# Useful company car tax references

## VEHICLE EXCISE DUTY

Cars registered on or after 1 March 2001 – Rates from 1 April 2015.

Band	CO <sup>2</sup> emissions	Standard rate*	First year rate*
	g/km	£	£
A	Up to 100	0	0
B	101-110	20	0
C	111-120	30	0
D	121-130	110	0
E	131-140	130	130
F	141-150	145	145
G	151-165	180	180
H	166-175	205	295
I	176-185	225	350
J	186-200	265	490
K <sup>1</sup>	201-225	290	640
L	226-255	490	870
M	Over 255	505	1,100.00

1. Band K includes cars that have CO<sup>2</sup> emissions over 225g/km but were registered before 23 March 2006.

\* An alternative fuel discount of £10 is available for alternatively powered cars, including hybrids.

The standard rate applies to already registered petrol or diesel cars. New car purchases are subject to a different rate of vehicle tax for the first tax disc, known as 'first year rates' or colloquially as 'the showroom tax'.

## MyCompanyCar App (Apple iOS)

Calculate and compare annual and 3-year BIK and NI costs for your company car on your Apple iPhone or iPad. Take a picture of the registration plate and see the potential savings in seconds.

from the Apple App store



## TAX THRESHOLDS

For calculating company car taxation and National Insurance.

CO <sup>2</sup> emissions	2016/17	2017/18	2018/19	2019/20
g/km	%	%	%	%
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
120 – 124	21	23	25	28
125 – 129	22	24	26	29
130 – 134	23	25	27	30
135 – 139	24	26	28	31
140 – 144	25	27	29	32
145 – 149	26	28	30	33
150 – 154	27	29	31	34
155 – 159	28	30	32	35
160 – 164	29	31	33	36
165 – 169	30	32	34	37
170 – 174	31	33	35	37
175 – 179	32	34	36	37
180 – 184	33	35	37	37
185 – 189	34	36	37	37
190 – 194	35	37	37	37
195 – 199	36	37	37	37
200 – 204	37	37	37	37
205 – 209	37	37	37	37
210 and above	37	37	37	37

All cars propelled solely by diesel are subject to a 3% supplement, but the maximum appropriate percentage cannot exceed 37%. The 3% diesel supplement will now be applied until April 2021

