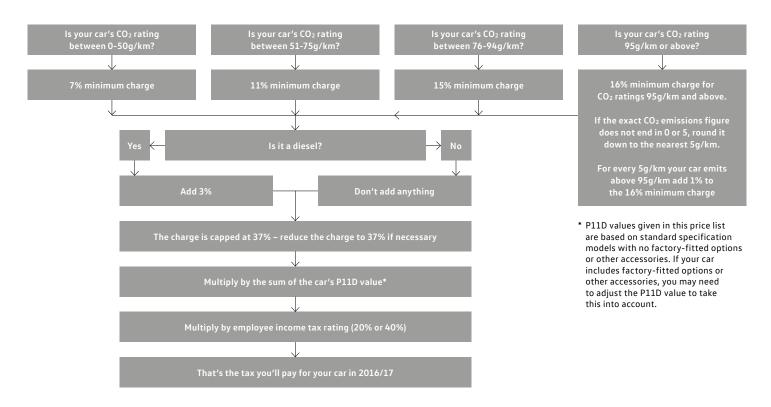


COMPANY CAR TAXATION CHART 2016/17



Taxable percentage of P11D value (without 3% diesel supplement)

of P11D be taxed	CO ₂ (g/km) 2016/17	CO ₂ (g/km) 2017/18	CO ₂ (g/km) 2018/19
	n/a	n/a	n/a
	n/a	n/a	n/a
	0 - 50	n/a	n/a
%	n/a	0 - 50	n/a
.0%	n/a	n/a	n/a
.1%	51 - 75	n/a	n/a
2%	n/a	n/a	n/a
3%	n/a	51 - 75	0 - 50
4%	n/a	n/a	n/a
15%	76 - 94	n/a	n/a
16%	95	n/a	51 - 75
17%	100	76 - 94	n/a
18%	105	95	n/a
19%	110	100	76 - 94
20%	115	105	95
21%	120	110	100

Company car tax rates from 2014 to 2016 will see the appropriate percentage of list price subject to tax increase by 1% for cars emitting more than 75g/km of carbon dioxide, to a maximum of 35% in 2014-15, and by 2%, to a maximum of 37% in both 2015-16, 2016-17 and 2017-18. As of April 2015, the five-year exemption for zero carbon and ultra-low carbon emission vehicles ended, as legislated in Finance Act 2010.

The appropriate percentage for zero emission and low carbon vehicles will be 13% from April 2015 and will increase by 2% in 2016/17. From April 2016, the 3% diesel supplement will be extended until 2021.

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