

CAR AND FUEL BENEFITS 2022/23

CARS AND FUEL MADE AVAILABLE TO EMPLOYEES FOR PRIVATE USE

A simplified system was introduced with effect from **6 April 2009**.

- There is no increase or reduction to the charge based on the annual business mileage of the vehicle. If the vehicle is available for the personal use of the employee the normal charge is applied.
- There is no reduction to the charge based on the age of the vehicle.
- Where a second car is made available concurrently to the same employee or their family member the normal rates will be applied to the charge for that car.

Cylinder capacity (cc)	Car rate	Fuel rate
Electric cars (regardless of cylinder capacity)	Nil	Nil
1000 or less	£800	£800
1001 - 1200	£1,100	£950
1201 - 1800	£3,600	£1,500
1801 - 2500	£5,000	£1,750
2501 - 3500	£7,000	£2,000
3501 - 5000	£10,000	£2,250
More than 5000	£12,000	£2,500