

**December 2022**

## MEMORANDUM

**To:** Stipendiary Ministers & Church Related Community Workers driving church owned cars  
**Copy to:** Members of Assembly Finance, MoM Sub-Committee, Synod Moderators, Synod Treasurers and PLATO  
**From:** Mary Steele, Payroll Manager  
**Subject:** Church owned cars

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### CHURCH OWNED CARS

If you drive a church owned car for private travel you need to be aware of the following:

HM Revenue & Customs has issued revised **Advisory Fuel Rates** which are effective from **1 December 2022** and apply when you use a church owned car for private travel. If a minister/CRCW reimburses the local church at a rate below the advisory rate the excess is treated as taxable income and is liable to PAYE deductions.

The rates highlighted in yellow are the ones which have changed since the advisory fuel rates were issued in September 2022.

Petrol	Petrol	Petrol	Diesel	Diesel	Diesel	Electric*
1400cc or less	1401 to 2000cc	Over 2000cc	1600cc or less	1601 to 2000cc	Over 2000cc	All
14p	17p	26p	14p	17p	22p	8p

*\*This rate applies only to fully electric cars, not hybrids. Hybrid cars are treated as either petrol or diesel for this purpose.*