

**December 2021**

**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:** Rob Seaman, Pension Fund Manager  
**Subject:** Church owned cars

**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<sup>st</sup> December 2021** which 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 last advisory fuel rates were issued in September 2021.

Petrol	Petrol	Petrol	Diesel	Diesel	Diesel	Electric*
1400cc or less	1401 to 2000cc	Over 2000cc	1600cc or less	1601 to 2000cc	Over 2000cc	All
13p	15p	22p	11p	13p	16p	4p

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