

## Pro forma calculation sheet for car benefit – Tax Year ending 5 April 2023

(If a church owned car is provided, please give a copy of this completed form to your Minister/CRCW along with a copy of Paper C to enable completion of their Self Assessment Tax Return).

This calculation is based on the CO <sub>2</sub> emissions of the (petrol) car Paper A page 3 gives guidance on how to find the CO <sub>2</sub> emission figure	Example 2022/23	For your Calculation
Manufacturer's list price of car when new (see note 1 below)	£ 12,560	£
Cost of any accessories fitted	140	
	12,700	
Deduct any contribution made by employee (see note 2 below)	Nil	
Cost upon which car benefit is based	12,700	
The percentage charges based on the CO <sub>2</sub> emissions (see note 3 below). (eg car with CO <sub>2</sub> emissions of 143, round <u>down</u> to 140, therefore the percentage of the car's price which is taxed is 33%)	4,191	
Less car unavailable for part of tax year (eg minister used own car until church purchased a car 6/5/19= 30/365ths)	(344)	
	3,847	
Contribution made by minister/CRCW for private use in excess of the advisory fuel rates issues by H M Revenue & Customs	Nil	
<b>Assessable car benefit (Enter this figure onto Paper C)</b>	<b>£3,847</b>	

**Note 1** - The manufacturer's published list price includes the cost of accessories (including fitting), included with the car, either when it was first available to the minister/CRCW, or added at a later date, together with any customs duties, VAT, delivery charges, car tax, but not Vehicle Excise Duty (road tax). The manufacturer's original list price (when new) must be used to calculate the assessable benefit even if the car is bought second hand. The manufacturer's list price can be obtained from a motor dealer or from a commercial publication such as 'Parker's Car Price Guide'.

**Note 2** - A capital contribution of up to £5,000 made by the minister/CRCW towards the purchase of the car and/or accessories can be deducted from the list price.

### Note 3 - CO<sub>2</sub> emission table 2022/23

CO <sub>2</sub> emissions grams/kilometre	Taxable % of car's price	CO <sub>2</sub> emissions grams/kilometre	Taxable % of car's price	CO <sub>2</sub> emissions grams/kilometre	Taxable % of car's price
0-50	**	95-99	24*	145-149	34*
51-54	15*	100-104	25*	150-154	35*
55-59	16*	105-109	26*	155-159	36*
60-64	17*	110-114	27*	160+  and continuing at 37% thereafter	37  without diesel supplement
65-69	18*	115-119	28*		
70-74	19*	120-124	29*		
75-79	20*	125-129	30*		
80-84	21*	130-134	31*		
85-89	22*	135-139	32*		
90-94	23*	140-144	33*		

\* If the car runs solely on diesel (all Euro standards) then \*add 4%, subject to the overall maximum appropriate percentage of 37%.

\*\* If the vehicles CO<sub>2</sub> is below 50 then contact Nicki Nangla ([nicki.nangla@urc.org.uk](mailto:nicki.nangla@urc.org.uk)) as different rates apply and are available on request.

### Fuel benefit (if any fuel is provided for private use and not reimbursed in full)

The car fuel benefit charge is calculated by multiplying two figures:-

- The fixed sum for 2022/23; £25,300, and
- the 'appropriate percentage' used to calculate the car benefit i.e. the taxable percentage of the car's price a/s determined by the CO<sub>2</sub> emissions (as shown in the table above).