

## BENEFIT IN KIND COMPANY CAR TAXATION<sup>††</sup>

The car benefit charge will be the car's list price (including VAT, options and accessories fitted, delivery to retailer and number plates, but excluding Vehicle Excise Duty and new vehicle first registration fee) multiplied by the percentage charge for the CO<sub>2</sub> emissions band in which the car falls (see table opposite). Multiply this figure by your personal income tax rate (20% for Basic Rate, 40% for Higher Rate for 2009-10 tax year) to calculate your annual benefit in kind tax liability.

### Example:

**Astra Life 1.7CDTi 16v (110PS) ecoFLEX 5-door hatchback (CO<sub>2</sub> emissions 119g/km)**

**On-the-road RRP** £17700.00

Deduct: Vehicle Excise Duty (£35.00)

New vehicle first registration fee (£55.00)

**Effective list price** £17610.00

Add: Optional two-coat metallic paint  
£395.00

**List price for tax purposes (P11D value)**  
£18005.00

### Car benefit charge

2009-10 tax year (13%) £2340.00

### Benefit in kind tax liability (2009-10 tax year)

Basic Rate (20%) tax payer £468.00

Higher Rate (40%) tax payer £936.00

CO <sub>2</sub> emissions in grams per kilometre	Percentage of car's price to be taxed	
	Petrol 2009-10 tax year	Diesel 2009-10 tax year
up to 120	10	13
121-139	15	18
140-144	16	19
145-149	17	20
150-154	18	21
155-159	19	22
160-164	20	23
165-169	21	24
170-174	22	25
175-179	23	26
180-184	24	27
185-189	25	28
190-194	26	29
195-199	27	30
200-204	28	31
205-209	29	32
210-214	30	33
215-219	31	34
220-224	32	35
225-229	33	35
230-234	34	35
235-239	35	35
240 and above	35	35

To calculate your own personal liability a car tax calculator is available at [www.vauxhall.co.uk/bik](http://www.vauxhall.co.uk/bik)

<sup>††</sup> = Please note this Price Guide provides taxation information as a guide only. Vauxhall does not purport to provide taxation guidance. Drivers should always take professional advice on their own tax position.