

Different BIK rates, depending on vehicle and emissions

Cars first registered before 6 April 2020	Financial year		
	2020/21	2021/22	2022/23
Petrol, first registered before 6 April 2020, CO2 = 114g/km	27%	27%	27%
Annual tax liabilities	£1,620	£1,620	£1,620
Diesel, RDE2 non-compliant, first registered before 6 April 2020, CO2 = 100g/km	29%	29%	29%
Annual tax liabilities	£1,740	£1,740	£1,740
PHEV, 29-mile EV range, CO2 = 37g/km, first registered before 6 April 2020	14%	14%	14%
Annual tax liabilities	£840	£840	£840
EV, first registered before 6 April 2020	0%	1%	2%
Annual tax liabilities	£0	£60	£120

Cars first registered from 6 April 2020	Financial year		
	2020/21	2021/22	2022/23
Petrol, first registered from 6 April 2020, CO2 = 137g/km	30%	31%	32%
Annual tax liabilities	£1,800	£1,860	£1,920
Diesel, RDE2 non-compliant, first registered from 6 April 2020, CO2 = 120g/km	31%	32%	33%
Annual tax liabilities	£1,860	£1,920	£1,980
PHEV, 29-mile EV range, CO2 = 44g/km, first registered after 6 April 2020	12%	13%	14%
Annual tax liabilities	£720	£780	£840
EV, first registered from 6 April 2020	0%	1%	2%
Annual tax liabilities	£0	£60	£120

For electric vehicles:

- Pure electric cars were not subject to Benefit-in-Kind tax in FY 2020/21
- But for the In 2021/22 financial year they attract a BiK rate of one per cent
- In 2022/23 just two per cent. T
- his means company car drivers who choose an EV will save thousands compared with the driver of a comparable diesel.

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Full company car tax bands 2021/22 – cars first registered from 6 April 2020

CO2 emissions (g/km)	Electric range (miles)	Appropriate percentage
0	N/A	1%
1-50	>130	1%
1-50	70-129	4%
1-50	40-69	7%
1-50	30-39	11%
1-50	less than 30	13%
51-54	N/A	14%
55-59	N/A	15%
60-64	N/A	16%
65-69	N/A	17%
70-74	N/A	18%
75-79	N/A	19%
80-84	N/A	20%
85-89	N/A	21%
90-94	N/A	22%
95-99	N/A	23%
100-104	N/A	24%
105-109	N/A	25%
110-114	N/A	26%
115-119	N/A	27%
120-124	N/A	28%
125-129	N/A	29%
130-134	N/A	30%
135-139	N/A	31%
140-144	N/A	32%
145-149	N/A	33%
150-154	N/A	34%
155-159	N/A	35%
160-164	N/A	36%
165-169	N/A	37%
170+	N/A	37%

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Full company car tax bands 2021/22 – cars first registered before 6 April 2020

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140-144	N/A	32%
145-149	N/A	33%
150-154	N/A	34%
155-159	N/A	35%
160-164	N/A	36%
165-169	N/A	37%
170+	N/A	37%

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