

## Percentage Charge

Electric

g/km CO2	Miles	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
0	N/A	2	3	4	5	7	9
1 - 50	>130	2	2	3	5	18	19
1 - 50	70-129	5	6	7	8	18	19
1 - 50	40-69	8	9	10	11	18	19
1 - 50	30-39	12	13	14	15	18	19
1 - 50	<30	14	15	16	17	18	19
51-54		15	16	17	18	19	20
55-59		16	17	18	19	20	21
60-64		17	18	19	20	21	22
65-69		18	19	20	21	22	23
70-74		19	20	21	21	22	23
75-79		20	21	21	21	22	23
80-84		21	22	22	22	23	24
85-89		22	23	23	23	24	25
90-94		23	24	24	24	25	26
95-99		24	25	25	25	26	27
100-104		25	26	26	26	27	28
105-109		26	27	27	27	28	29
110-114		27	28	28	28	29	30
115-119		28	29	29	29	30	31
120-124		29	30	30	30	31	32
125-129		30	31	31	31	32	33
130-134		31	32	32	32	33	34
135-139		32	33	33	33	34	35
140-144		33	34	34	34	35	36
145-149		34	35	35	35	36	37
150-154		35	36	36	36	37	38
155-159		36	37	37	37	38	39
160-164		37	37	37	37	38	39
165-169		37	37	37	37	38	39
170+		37	37	37	37	38	39

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Leasing Disallowances to Contract Hired Cars Only

From April 2021

g/km CO2	Allowed Finance Rental %	Disallowed Finance Rental %
50 or below	100	0
Above 50	85	15

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# Company Car Guide To Tax

**JA Banks**



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