

# Company Car BiK tax rates 2019-2023

HM Treasury have published a review into WLTP and its effects on vehicle taxes\*. WLTP includes a longer cycle time, further driving phases and additional accessories. Therefore, it is likely that WLTP-derived values will be higher than NEDC-derived values. These increases in reported CO<sub>2</sub> emissions have differing impacts on company car tax.

Table 1 demonstrates BiK rates based on current NEDC-derived CO<sub>2</sub> data, for cars set to be registered on or before 5th April 2020.

Table 2 demonstrates BiK rates based on WLTP-derived CO<sub>2</sub> BIK rates, for cars registered on or after 6th April 2020. Once registered, the CO<sub>2</sub> value will remain with the car.

Table 1

Company Car Tax BiK Rates April 2019 to March 2023									
BiK rates based on current NEDC-derived CO <sub>2</sub> data, for cars registered on or before 5th April 2020									
Vehicle CO <sub>2</sub> (g/km)	Electric range (miles)	FY 2019-20 %BiK Rate		FY 2020-21 %BiK Rate		FY 2021-22 %BiK Rate		FY 2022-23 %BiK Rate	
		Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**
0		16		0		1		2	
1 - 50	130+	16		2		2		2	
1 - 50	70 - 129	16		5		5		5	
1 - 50	40 - 69	16		8		8		8	
1 - 50	30 - 39	16		12		12		12	
1 - 50	<30	16		14		14		14	
51 - 54		19		15		15		15	
55 - 59		19		16		16		16	
60 - 64		19		17		17		17	
65 - 69		19		18		18		18	
70 - 74		19		19		19		19	
75		19		20		20		20	
76 - 79		22	26	20	24	20	24	20	24
80 - 84		22	26	21	25	21	25	21	25
85 - 89		22	26	22	26	22	26	22	26
90 - 94		22	26	23	27	23	27	23	27
95 - 99		23	27	24	28	24	28	24	28
100 - 104		24	28	25	29	25	29	25	29
105 - 109		25	29	26	30	26	30	26	30
110 - 114		26	30	27	31	27	31	27	31
115 - 119		27	31	28	32	28	32	28	32
120 - 124		28	32	29	33	29	33	29	33
125 - 129		29	33	30	34	30	34	30	34
130 - 134		30	34	31	35	31	35	31	35
135 - 139		31	35	32	36	32	36	32	36
140 - 144		32	36	33	37	33	37	33	37
145 - 149		33	37	34	37	34	37	34	37
150 - 154		34	37	35	37	35	37	35	37
155 - 159		35	37	36	37	36	37	36	37
160 - 164		36	37	37	37	37	37	37	37
165+		37	37	37	37	37	37	37	37

\*[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/816532/190617\\_-\\_WLTP\\_-\\_summary\\_of\\_responses\\_v2.2\\_1\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/816532/190617_-_WLTP_-_summary_of_responses_v2.2_1_.pdf)

\*\*Rate applies to diesel vehicles not meeting the RDE2 standard. For diesel-hybrids, the Non-RDE2 4% diesel surcharge does not apply.

All BiK rates will apply to cars registered since 1998. Source: HRMC 2019.



# Company Car BiK tax rates 2020-2023

Table 2

Company Car Tax BiK Rates April 2020 to March 2023							
BiK rates based on WLTP-derived CO <sub>2</sub> data, for cars registered on or after 6th April 2020							
Vehicle CO <sub>2</sub> (g/km)	Electric range (miles)	FY 2020-21 %BiK Rate		FY 2021-22 %BiK Rate		FY 2022-23 %BiK Rate	
		Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**
0		0		1		2	
1 - 50	130+	0		1		2	
1 - 50	70 - 129	3		4		5	
1 - 50	40 - 69	6		7		8	
1 - 50	30 - 39	10		11		12	
1 - 50	<30	12		13		14	
51 - 54		13		14		15	
55 - 59		14		15		16	
60 - 64		15		16		17	
65 - 69		16		17		18	
70 - 74		17		18		19	
75 - 79		18	22	19	23	20	24
80 - 84		19	23	20	24	21	25
85 - 89		20	24	21	25	22	26
90 - 94		21	25	22	26	23	27
95 - 99		22	26	23	27	24	28
100 - 104		23	27	24	28	25	29
105 - 109		24	28	25	29	26	30
110 - 114		25	29	26	30	27	31
115 - 119		26	30	27	31	28	32
120 - 124		27	31	28	32	29	33
125 - 129		28	32	29	33	30	34
130 - 134		29	33	30	34	31	35
135 - 139		30	34	31	35	32	36
140 - 144		31	35	32	36	33	37
145 - 149		32	36	33	37	34	37
150 - 154		33	37	34	37	35	37
155 - 159		34	37	35	37	36	37
160 - 164		35	37	36	37	37	37
165 - 169		36	37	37	37	37	37
170+		37	37	37	37	37	37

\*[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/816532/190617\\_-\\_WLTP\\_-\\_summary\\_of\\_responses\\_v2.2\\_\\_1\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/816532/190617_-_WLTP_-_summary_of_responses_v2.2__1_.pdf)

\*\*Rate applies to diesel vehicles not meeting the RDE2 standard. For diesel-hybrids, the Non-RDE2 4% diesel surcharge does not apply.

All BiK rates will apply to cars registered from April 2020. Source: HRMC 2019.

