

Company Car Tax Benefit in Kind (BIK) Rates Table 2023 to 2028

The charge is calculated by applying an appropriate percentage figure (BIK rate) to the list price of the car. The car's zero emission miles and its CO2 emissions determine the appropriate percentage.

CO ₂ Emissions (g/km)	Zero Emissions Range (miles)	BIK Percentage				
		2023-24	2024-25	2025-26	2026-27	2027-28
0	All	2%	2%	3%	4%	5%
1 - 50	130 and over	2%	2%	3%	4%	5%
	70-129	5%	5%	6%	7%	8%
	40-69	8%	8%	9%	10%	11%
	30-39	12%	12%	13%	14%	15%
	Up to 30	14%	14%	15%	16%	17%
51 - 54	-	15%	15%	16%	17%	18%
55 - 59	-	16%	16%	17%	18%	19%
60 - 64	-	17%	17%	18%	19%	20%
65 - 69	-	18%	18%	19%	20%	21%
70 - 74	-	19%	19%	20%	21%	21%
75-79	-	20%	20%	21%	21%	21%
80 -84	-	21%	21%	22%	22%	22%
85 - 89	-	22%	22%	23%	23%	23%
90 - 94	-	23%	23%	24%	24%	24%
95 - 99	-	24%	24%	25%	25%	25%
100 - 104	-	25%	25%	26%	26%	26%
105 - 109	-	26%	26%	27%	27%	27%
110 - 114	-	27%	27%	28%	28%	28%
115 - 119	-	28%	28%	29%	29%	29%
120 - 124	-	29%	29%	30%	30%	30%
125 - 129	-	30%	30%	31%	31%	31%
130 - 134	-	31%	31%	32%	32%	32%
135 - 139	-	32%	32%	33%	33%	33%
140 - 144	-	33%	33%	34%	34%	34%
145 - 149	-	34%	34%	35%	35%	35%
150 - 154	-	35%	35%	36%	36%	36%
155 - 159	-	36%	36%	37%	37%	37%
160+	-	37%	37%	37%	37%	37%