

# UK Tax Rates and Allowances

## Annex A: rates and allowances

Published 8 March 2017

### Contents

1. [Annex A – rates and allowances](#)
2. [Personal Tax and benefits](#)
3. [National Insurance contributions \(NICs\)](#)
4. [Apprenticeship Levy](#)
5. [Working and Child Tax Credits, Child Benefit and Guardian’s allowance](#)
6. [Capital, assets and property](#)
7. [Business and financial services](#)
8. [Indirect tax](#)

### Annex A – rates and allowances

This annex includes Spring Budget 2017 announcements of the main rates and allowances. It also covers all announcements made at Budget 2016 and subsequently.

### Personal Tax and benefits

	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Basic rate	£1 – £32,000	£1 - £33,500
Higher rate	£32,001 - £150,000	£33,501 - £150,000
Additional rate	Over £150,000	Over £150,000

### Income Tax rates – 2016 to 2017

	<b>Tax year 2016 to 2017</b>
Main rates <sup>1</sup>	
Basic rate	20%
Higher rate	40%
Additional rate	45 %
Dividend rates <sup>2</sup>	
Dividend ordinary rate - for dividends otherwise taxable at the basic rate	7.5%
Dividend upper rate - for dividends otherwise taxable at the higher rate	32.5%
Dividend additional rate - for dividends otherwise taxable at the additional rate	38.1%

### Income Tax rates – 2017 to 2018

	<b>Tax year 2017 to 2018</b>
Main rates <sup>3</sup>	

	<b>Tax year 2017 to 2018</b>
Basic rate	20%
Higher rate	40%
Additional rate	45 %
Savings rates <sup>4</sup>	
Starting rate for savings	0%
Savings basic rate	20%
Savings higher rate	40%
Savings additional rate	45%
Dividend rates <sup>5</sup>	
Dividend ordinary rate - for dividends otherwise taxable at the basic rate	7.5%
Dividend upper rate - for dividends otherwise taxable at the higher rate	32.5%
Dividend additional rate - for dividends otherwise taxable at the additional rate	38.1%
Default rates <sup>6</sup>	
Default basic rate	20%
Default higher rate	40%
Default additional rate	45%

### **Starting rates for savings income**

	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Starting rate for savings	0%	0%
Starting rate limit for savings	£5,000	£5,000

### **Special rates for trustees' income**

	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Standard rate on first £1,000 of income which would otherwise be taxable at the special rates for trustees	Up to 20%, depends on the type of income	Up to 20%, depends on the type of income
Trust rate	45%	45%
Dividend trust rate	38.1%	38.1%

### **Income Tax allowances**

	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Personal allowance		
Personal allowance <sup>7</sup>	£11,000	£11,500
Income limit for personal allowance	£100,000	£100,000
Income limit for Married couple's allowance <sup>8</sup>	£27,700	£28,000
Marriage allowance		
Marriage allowance <sup>9</sup>	£1,100	£1,150
Married couple's allowance for those born before 6 April 1935		
Maximum amount of married couple's allowance <sup>10</sup>	£8,355	£8,445
Minimum amount of married couple's allowance <sup>10</sup>	£3,220	£3,260

	Tax year 2016 to 2017	Tax year 2017 to 2018
Blind person's allowance		
Blind person's allowance	£2,290	£2,320
Dividend allowance		
Dividend allowance <sup>11</sup>	£5,000	£5,000
Personal savings allowance		
Personal savings allowance for basic rate taxpayers <sup>12</sup>	£1,000	£1,000
Personal savings allowance for higher rate taxpayers	£500	£500

## Company Car Tax

2018 to 2019 CO2 emissions, g/km	2018 to 2019 Appropriate percentage of car list price taxed	2019 to 2020 CO2 emissions, g/km	2019 to 2020 Appropriate percentage of car list price taxed	2020 to 2021 CO2 emissions, g/km	2020 to 2021 Appropriate percentage of car list price taxed
0-50	13	0-50	16	0	2
				1-50 (split by zero emission miles)	
51-74	16	51-74	19	130	2
				70-129	5
				40-69	8
				30-39	12
				30	14
75-94	19	75-94	22	51-54	15
95-99	20	95-99	23	55-59	16
100-104	21	100-104	24	60-64	17
105-109	22	105-109	25	65-69	18
110-114	23	110-114	26	70-74	19
115-119	24	115-119	27	75-79	20
120-124	25	120-124	28	80-84	21
125-129	26	125-129	29	85-89	22
130-134	27	130-134	30	90-94	23
135-139	28	135-139	31	95-99	24
140-144	29	140-144	32	100-104	25
145-149	30	145-149	33	105-109	26
150-154	31	150-154	34	110-114	27
155-159	32	155-159	35	115-119	28
160-164	33	160-164	36	120-124	29
165-169	34	165+	37	125-129	30
170-174	35			130-134	31
175-179	36			135-139	32
180+	37			140-144	33
				145-149	34
				150-154	35

2018 to 2019 C02 emissions, g/km	2018 to 2019 Appropriate percentage of car list price taxed	2019 to 2020 C02 emissions, g/km	2019 to 2020 Appropriate percentage of car list price taxed	2020 to 2021 C02 emissions, g/km	2020 to 2021 Appropriate percentage of car list price taxed
				155-159	36
				160+	37

Drivers must add 3% to their appropriate percentage if the car runs solely on diesel: up to a maximum of 35% for years up to and including 2014 to 2015; 37% from 2015 to 2016.

## National Insurance contributions ()

### Class 1 : employee and employer rates and thresholds (£ per week)

	Tax year 2016 to 2017	Tax year 2017 to 2018
Weekly Lower Earnings Limit ( <a href="#">13</a> )	112	113
Weekly Primary Threshold ( <a href="#">13</a> )	155	157
Weekly Secondary Threshold ( <a href="#">14</a> )	156	157
Upper Earnings Limit ( <a href="#">15</a> )	827	866
Upper Secondary Threshold for under 21s <a href="#">15</a>	827	866
Apprentice Upper Secondary Threshold () for under 25s <a href="#">15</a>	827	866
Employment Allowance (per employer)	3,000 per year	3,000 per year
<b>Employee's (primary) Class 1 contribution rates</b>	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Earnings band <a href="#">16</a>	rate (%)	rate (%)
Below	0	0
- <a href="#">17</a>	0	0
-	12	12
Above	2	2
<b>Married woman's reduced rate for (primary) Class 1 contribution rates</b>	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Weekly earnings from between the and	5.85	5.85
Weekly earnings above the	2	2
<b>Employer's (secondary) Class 1 contribution rates</b>	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Earnings band <a href="#">18</a>		
Below	0	0
Above	13.8	13.8
<b>Employer's (secondary) Class 1 contribution rates for employees under 21</b>	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Earnings band <a href="#">19</a>		
Below UST	0	0
Above UST	13.8	13.8

<b>Employer's (secondary) Class 1 contribution rates for Apprentices under 25</b>	<b>Tax year 2016 to 2017</b>	<b>Tax year 2017 to 2018</b>
Earnings band <sup>20</sup>		
Below	0	0
Above	13.8	13.8

### **Class 2 : self-employed rates and thresholds (£ per week)**

	Tax year 2016 to 2017	Tax year 2017 to 2018
Small Profits Threshold ( <sup>13</sup> )	5,965 per year	6,025 per year
Class 2 contribution rates <sup>13</sup>	Tax year 2016 to 2017	Tax year 2017 to 2018
Annual Profits (£ a year) <sup>21</sup>	£ per week	£ per week
Below	0	0
Above <sup>22</sup>	2.80	2.85
Special Class 2 rate for share fishermen	3.45	3.50
Special Class 2 rate for volunteer development workers	5.60	5.65

### **Class 3 : other rates and thresholds (£ per week)**

	Tax year 2016 to 2017	Tax year 2017 to 2018
Voluntary contributions <sup>1323</sup>	14.10	14.25

### **Class 4 : self-employed rates and thresholds (£ per year)**

	Tax year 2016 to 2017	Tax year 2017 to 2018
Lower Profits Limit ( <sup>13</sup> )	8,060	8,164
Upper Profits Limit ( <sup>15</sup> )	43,000	45,000
Class 4 contribution rates	Tax year 2016 to 2017	Tax year 2017 to 2018
Annual profits band <sup>24</sup>	rate (%)	rate (%)
Below	0	0
to	9	9
Above	2	2

## **Apprenticeship Levy**

### **Apprenticeship Levy: rates and allowances**

	Tax year 2016 to 2017	Tax year 2017 to 2018
Apprenticeship Levy allowance (per employer)	N/A	£15,000
Apprenticeship Levy rate	N/A	0.5%

# Working and Child Tax Credits, Child Benefit and Guardian's allowance

## Working Tax Credit

£ per year (unless stated)	Tax year 2016 to 2017	Tax year 2017 to 2018
Basic element	£1,960	£1,960
Couple and lone parent element	£2,010	£2,010
30 hour element	£810	£810
Disabled worker element	£2,970	£3,000
Severe disability element	£1,275	£1,290

## Childcare element of the Working Tax Credit

£ per year (unless stated)	Tax year 2016 to 2017	Tax year 2017 to 2018
Maximum eligible cost for one child	£175 per week	£175 per week
Maximum eligible cost for two or more children	£300 per week	£300 per week
Percentage of eligible costs covered	70%	70%

## Child tax credit

£ per year (unless stated)	Tax year 2016 to 2017	Tax year 2017 to 2018
Family element	£545	£545
Child element	£2,780	£2,780
Disabled child element	£3,140	£3,175
Severely disabled child element	£1,275	£1,290

## Income thresholds and withdrawal rates

£ per year (unless stated)	Tax year 2016 to 2017	Tax year 2017 to 2018
Income threshold	£6,420	£6,420
Withdrawal rate (per cent)	41%	41%
First threshold for those entitled to child tax credit only	£16,105	£16,105
Income rise disregard	£2,500	£2,500
Income fall disregard	£2,500	£2,500

## Child Benefit (£ per week)

	Tax year 2016 to 2017	Tax year 2017 to 2018
Eldest/only child	£20.70	£20.70
Other children	£13.70	£13.70

## Guardians Allowance (£ per week)

	Tax year 2016 to 2017	Tax year 2017 to 2018
Guardians allowance	£16.55	£16.70

# Capital, assets and property

## Pensions tax relief

	Tax year 2016 to 2017	Tax year 2017 to 2018
Lifetime Allowance limit	£1 million	£1 million
Annual Allowance limit	£40,000	£40,000
Tapered Annual Allowance (applies to income over this amount)	£150,000 (including pension contributions)	£150,000 (including pension contributions)
Money Purchase Annual Allowance	£10,000	£4,000

## Tax free savings accounts

	Tax year 2016 to 2017	Tax year 2017 to 2018
Individual Savings Account ( ) subscription limit	£15,240	£20,000
Junior subscription limit	£4,080	£4,128
Child Trust Fund ( ) subscription limit	£4,080	£4,128

## Capital Gains Tax

	Tax year 2016 to 2017	Tax year 2017 to 2018
Main rates for individuals	10% / 20%	10% / 20%
Rates for individuals (for gains on residential property not eligible for Private Residence Relief, and carried interest)	18% / 28%	18% / 28%
Main rate for trustees and personal representatives	20%	20%
Rate for trustees and personal representatives (for gains on residential property not eligible for Private Residence Relief)	28%	28%
Annual exempt amount ( ) for individuals and personal representatives	£11,100	£11,300
for most trustees	£5,550	£5,650
Rate on gains subject to entrepreneurs' relief	10%	10%
Rate on gains subject to investors' relief	10%	10%
Entrepreneurs' relief: lifetime limit on gains for entrepreneurs	£10,000,000	£10,000,000
Investors' relief: separate lifetime limit on gains for external investors	£10,000,000	£10,000,000

## Inheritance Tax

	Tax year 2016 to 2017	Tax year 2017 to 2018
Rate (for estates)	40%	40%
Reduced rate (for estates leaving 10% or more to charity)	36%	36%
Rate (for chargeable lifetime transfers)	20%	20%
Nil rate band limit	£325,000	£325,000
Residence nil rate band limit	N/A	£100,000

## Stamp Duty Land Tax – residential property

Property value	Rate (on portion of value above threshold)	Rate (on portion of value above threshold) on or after 1 April 2016 if purchase is of an additional residential property <sup>25</sup>
0 to £125,000	0%	3%
£125,000 to £250,000	2%	5%
£250,000 to £925,000	5%	8%
£925,000 to £1.5 million	10%	13%
£1.5 million+	12%	15%

## Stamp Duty Land Tax – non-residential property

### Purchase and Premium Transactions

Property value	Rate on or after 17 March 2016 (on portion of value above threshold)
0 to £150,000	0%
£150,000 to £250,000	2%
£250,000+	5%

### Net Present Value () of the Lease

Net Present Value () of the Lease	Rate on or after 17 March 2016 (on portion of value above threshold)
0 to £150,000	0%
£150,000 to £5 million	1%
£5 million+	2%

## Annual Tax on Enveloped Dwellings

Property value	Charge for tax year 2016 to 2017	Charge for tax year 2017 to 2018
More than £500,000 but not more than £1 million	£3,500	£3,500
More than £1 million but not more than £2 million	£7,000	£7,050
More than £2 million but not more than £5 million	£23,350	£23,550
More than £5 million but not more than £10 million	£54,450	£54,950
More than £10 million but not more than £20 million	£109,050	£110,100
More than £20 million+	£218,200	£220,350



## Business and financial services

### Corporation Tax rates

Level of profits	Financial year 2015 to 2016	Financial year 2016 to 2017	Financial year 2017 to 2018
Main rate	20%	20%	19%
North sea oil and gas ring fence profits <a href="#">26</a>	See footnote	See footnote	See footnote

### Corporation Tax allowances and reliefs

	Financial year 2015 to 2016	Financial year 2016 to 2017	Financial year 2017 to 2018
Plant and machinery: main rate expenditure	18%	18%	18%
Plant and machinery: special rate expenditure	8%	8%	8%
Annual investment allowance ( )	£425,000 <a href="#">27</a>	£200,000	£200,000
First year allowances (e.g. for certain energy-saving/water efficient products)	100%	100%	100%
tax credits SME scheme	230%	230%	230%
SME payable credit	14.5%	14.5%	14.5%
tax credits large companies scheme	130%	N/A	N/A
Expenditure Credit	11%	11%	11%
Patent Box <a href="#">28</a>	10%	10%	10%
Film tax relief	25%	25%	25%
Open ended investment companies and authorised unit trusts <a href="#">29</a>	20%	20%	20%

### Bank Levy

	Chargeable equity and long-term chargeable liabilities	Short-term chargeable liabilities
1 January 2016	0.09%	0.18%
1 January 2017	0.085%	0.17%
1 January 2018	0.08%	0.16%
1 January 2019	0.075%	0.15%
1 January 2020	0.07%	0.14%
1 January 2021 onwards	0.05%	0.10%

### Bank Surcharge

1 January 2016 onwards 8% on profits

### UK oil and gas taxes

	2016	2017
Petroleum Revenue Tax	0	0
Ring fence Corporation Tax <a href="#">30</a>	30	30

	2016	2017
Supplementary charge	10	10

## Business rates

	Financial year 2016 to 2017	Financial year 2017 to 2018
England standard multiplier	49.7	47.9
England small business multiplier <sup>31</sup>	48.4	46.6

## Indirect tax

Budget 2017 confirmed that Alcohol Duty rates will change as shown in the table below.

### Alcohol Duty

	Duty rate from 21 March 2016	Duty rate from 13 March 2017
Rate per litre of pure alcohol		
Spirits	£27.66	£28.74
Spirits-based RTDs	£27.66	£28.74
Wine and made-wine: exceeding 22% alcohol by volume (abv)	£27.66	£28.74
Rate per hectolitre per cent of alcohol in the beer		
Beer - lower strength: exceeding 1.2% - not exceeding 2.8% abv.	£8.10	£8.42
Beer – General Beer Duty: exceeding 2.8% - not exceeding 7.5% abv.	£18.37	£19.08
Beer - High strength: exceeding 7.5% - in addition to the General Beer Duty	£18.37 + £5.48	£19.08+£5.69
Rate per hectolitre of product		
Still cider and perry: exceeding 1.2% - not exceeding 7.5% abv.	£38.87	£40.38
Still cider and perry: exceeding 7.5% - less than 8.5% abv.	£58.75	£61.04
Sparkling cider and perry: exceeding 1.2% - not exceeding 5.5% abv.	£38.87	£40.38
Sparkling cider and perry: exceeding 5.5% - less than 8.5% abv.	£268.99	£279.46
Wine and made-wine: exceeding 1.2% - not exceeding 4% abv.	£85.60	£88.93
Wine and made-wine: exceeding 4% - not exceeding 5.5% abv.	£117.72	£122.30
Still wine and made-wine: exceeding 5.5% - not exceeding 15% abv.	£277.84	£288.65
Wine and made-wine: exceeding 15% - not exceeding 22% abv.	£370.41	£384.82
Sparkling wine and made-wine: exceeding 5.5% - less than 8.5% abv.	£268.99	£279.46
Sparkling wine and made-wine: at least 8.5% - not	£355.87	£369.72

**Duty rate from 21  
March 2016**

**Duty rate from 13  
March 2017**

exceeding 15% abv.

Budget 2017 announced that duty rates for all tobacco products will be increased by 2% above retail price index ( ) inflation, from 6pm on 8 March 2017. This is in accordance with the Budget 2014 announcement that all Tobacco Duty rates will increase by this rate each year until the end of the current Parliament.

**Tobacco products**

	From 6pm 16 March 2016	Ad valorem element	From 6pm 8 March 2017	Ad valorem element	From 00:01am 20 May 2017	Minimum Excise Tax
Cigarettes	£196.42 per 1000 cigarettes	16.5% of retail price	£207.99 per 1000 cigarettes	16.5% of retail price	An amount equal to the higher of the following alternatives either £207.99 per 1000 cigarettes plus 16.5% of retail price	An amount equal to the higher of the following alternatives or £268.63 per 1000 cigarettes
Cigars	£245.01/kg	N/A	£259.44/kg	N/A	£259.44/kg	N/A
Hand rolling tobacco	£198.10/kg	N/A	£209.77/kg	N/A	£209.77/kg	N/A
Other smoking tobacco and chewing tobacco	£107.71/kg	N/A	£114.06/kg	N/A	£114.06/kg	N/A

**Gambling duties**

	Tax year 2016 to 2017	Tax year 2017 to 2018
Bingo Duty		
Percentage of bingo promotion profits	10%	10%
General Betting Duty		
Percentage of 'net stake receipts' for fixed odds bets and totalisator bets on horse or dog races	15%	15%
Percentage of 'net stake receipts' for financial spread bets	3%	3%
Percentage of 'net stake receipts' for all other spread bets	10%	10%
Pool Betting Duty		
Percentage of net pool betting receipts	15%	15%
Lottery Duty		
Percentage of the price paid or payable on taking a ticket or chance in a lottery	12%	12%
Remote Gaming Duty		

Percentage of remote gaming profits	15%	15%
<b>Machine Games Duty</b>		
Percentage of the net takings from dutiable machine games with a maximum cost to play not more than 20p and a maximum cash prize not more than £10 (Type 1 machines)	5%	5%
Percentage of net takings from machines which are not Type 1 machines but where the cost to play cannot exceed £5	20%	20%
Percentage of net takings from dutiable machine games where the maximum cost to play can exceed £5	25%	25%

### Gaming Duty 2016 to 2017

Tax rate	15%	20%	30%	40%	50%
Gross gaming yield	£2,370,500	£1,634,000	£2,861,500	£6,040,000	Remainder
Figures for accounting periods beginning on or after 1 April 2017					
Tax rate	15%	20%	30%	40%	50%
Gross gaming yield	£2,423,500	£1,670,500	£2,925,500	£6,175,500	Remainder

### Insurance Premium Tax

	Tax year 2016 to 2017	Tax year 2017 to 2018
Standard rate	9.5%	10%
	10% (from 1 October 2016)	12% (from 1 June 2017)
Higher rate	20%	20%

Budget 2016 announced that the main rates of Climate Change Levy ( ) will increase in line with in 2017 to 2018 and 2018 to 2019.

Budget 2016 also announced above increases in 2019 to 2020, with rebalancing of the rates and changes to the reduced rates payable by businesses in the Climate Change Agreement scheme.

The main and reduced rates of across the period will be as follows.

### Climate Change Levy main rates

Taxable commodity	Rate from 1 April 2017	Rate from 1 April 2018	Rate from 1 April 2019
Electricity (£ per kilowatt hour)	0.00568	0.00583	0.00847
Natural gas (£ per kilowatt hour)	0.00198	0.00203	0.00339
Liquefied petroleum gas (£ per kilogram)	0.01272	0.01304	0.02175
Any other taxable commodity (£ per kilogram)	0.01551	0.01591	0.02653

### Climate Change Levy reduced rates

Taxable commodity	Rate from 1 April 2017	Rate from 1 April 2018	Rate from 1 April 2019
Electricity	10%	10%	7%
Natural gas	35%	35%	22%
Liquefied petroleum gas	35%	35%	22%

<b>Taxable commodity</b>	<b>Rate from 1 April 2017</b>	<b>Rate from 1 April 2018</b>	<b>Rate from 1 April 2019</b>
Any other taxable commodity	35%	35%	22%

Budget 2014 announced that the carbon price support (CPS) rate per tonne of carbon dioxide (tCO<sub>2</sub>) would be capped at a maximum of £18 from 2016 to 2017 until 2019 to 2020, capping the rates for each of the individual taxable commodities across this period at around 2015 to 2016 levels.

Budget 2016 confirmed the unchanged commodity rates for 2018 to 2019 and the unchanged commodity rates for 2019 to 2020. It also announced the £18 per tonne of CO<sub>2</sub> cap will be updated in line with for 2020 to 2021. The indicative rates for 2020 to 2021 have been announced in line with this.

The confirmed and indicative rates across the period will be as follows.

### **rates of and fuel duty**

	<b>Capped rate from 1 April 2016 until 31 March 2020</b>	<b>Indicative rate from 1 April 2020 to 31 March 2021<sup>32</sup></b>
Carbon price equivalent (£ per tonne of carbon dioxide)	18.00	18.57
Supplies of commodity used in electricity generation		
Natural gas (£ per kilowatt hour)	0.00331	0.00342
LPG (£ per kilogram)	0.05280	0.05447
Coal and other taxable solid fossil fuels (£ per gross gigajoule)	1.54790	1.58490
Gas oil; rebated bio blend; and kerosene (£ per litre)	0.04916	0.05054
Fuel oil; other heavy oil and rebated light oil (£ per litre)	0.05711	0.05874

Budget 2016 announced that the rate of Aggregates Levy would remain at £2 per tonne in 2016 to 2017. Budget 2017 announced that the rate of Aggregates Levy will remain at £2 per tonne in 2017 to 2018.

### **Aggregates Levy**

	<b>Rate from 1 April 2016</b>	<b>Rate from 1 April 2017</b>
Commercially exploited taxable aggregate	£2 per tonne	£2 per tonne

Budget 2016 announced that both the standard and lower rates of Landfill Tax would rise in line with in 2017 to 2018 and 2018 to 2019.

### **Landfill Tax**

<b>Waste sent to landfill</b>	<b>Rate from 1 April 2017</b>	<b>Rate from 1 April 2018</b>
Standard rated (per tonne)	£86.10	£88.95
Lower rated (per tonne)	£2.70	£2.80

Air Passenger Duty rates (APD) for 2016 to 2017 were set out at Budget 2015. The rates for 2017 to 2018 and 2018 to 2019 are set out below.

## Air Passenger Duty rates [33](#) [34](#) [35](#)

<b>Bands (approximate distance in miles from London)</b>	<b>Reduced rate (lowest class of travel)</b>	<b>Standard rate<sup>36</sup> (other than the lowest class of travel)</b>	<b>Higher rate<sup>37</sup></b>
Band A (0 – 2,000 miles)	From 1 April 2016 £13	From 1 April 2016 £26	From 1 April 2016 £78
	From 1 April 2017 £13	From 1 April 2017 £26	From 1 April 2017 £78
	From 1 April 2018 £13	From 1 April 2018 £26	From 1 April 2018 £78
	From 1 April 2016 £73	From 1 April 2016 £146	From 1 April 2016 £438
Band B (over 2,000 miles)	From 1 April 2017 £75	From 1 April 2017 £150	From 1 April 2017 £450
	From 1 April 2018 £78	From 1 April 2018 £156	From 1 April 2018 £468

## Fuel duty – pound per litre unless stated

### Rates on and after 6pm on 23 March 2011

Light oils	
Unleaded petrol	0.5795
Light oil (other than unleaded petrol or aviation gasoline)	0.6767
Aviation gasoline (Avgas)	0.3770
Light oil delivered to an approved person for use as furnace fuel	0.1070
Heavy oils	
Heavy oil (diesel)	0.5795
Marked gas oil	0.1114
Fuel oil	0.1070
Heavy oil other than fuel oil, gas oil or kerosene used as fuel	0.1070
Kerosene to be used as motor fuel off road or in an excepted vehicle	0.1114
Biofuels	
Bio-ethanol	0.5795
Bio-diesel	0.5795
Bio-diesel for non-road use	0.1114
Bio-diesel blended with gas oil not for road fuel use	0.1114
Road fuel gases	
Liquefied petroleum gas (£ per kilogram)	0.3161



## bands and rates for cars and vans registered before 1 March 2001

Engine size	2016 to 2017	2017 to 2018
1549cc and below	£145	£150
Above 1549cc	£235	£245

## bands and rates for vans registered on or after 1 March 2001

Vehicle registration date	2016 to 2017	2017 to 2018
Early Euro 4 and Euro 5 compliant vans	£140	£140
All other vans	£230	£240

## bands and rates for motorcycles

Engine size	2016 to 2017	2017 to 2018
Not over 150cc	£17	£18
151cc and 400cc	£39	£41
401cc to 600c	£60	£62
Over 600cc	£82	£85

## bands and rates for motor tricycles

Engine size	2016 to 2017	2017 to 2018
Not over 150cc	£17	£18
All other tricycles	£82	£85

## bands and rates for trade licences

Vehicle type	2016 to 2017	2017 to 2018
Available for all vehicles	£165	£165
Available only for bicycles and tricycles (weighing no more than 450kg without a sidecar)	£82	£85

The following and HGV road user levy rates will apply to HGVs of 12 tonnes or more, from 1 April 2017. The band and rate payable can be calculated by using the look-up tables that follow the rates tables.

## and levy bands and rates for articulated vehicles and rigid vehicles without trailers

band (letter and rate number)	Total and levy 12 months	Total and levy 6 months	rates 12 months	rates 6 months	Levy bands	Levy rates 12 months	Levy rates 6 months
A0	£165	£90.75	£165	£90.75	N/A	£0	£0
B0	£200	£110	£200	£110	N/A	£0	£0
A1	£165	£91	£80	£40	A	£85	£51
A2	£169	£93	£84	£42	A	£85	£51
A3	£185	£101	£100	£50	A	£85	£51
A4	£231	£124	£146	£73	A	£85	£51
A5	£236	£126.50	£151	£75.50	A	£85	£51



B1	£200	£110.50	£95	£47.50	B	£105	£63
B2	£210	£115.50	£105	£52.50	B	£105	£63
B3	£230	£125.50	£125	£62.50	B	£105	£63
C1	£450	£249	£210	£105	C	£240	£144
C2	£505	£276.50	£265	£132.50	C	£240	£144
C3	£529	£288.50	£289	£144.50	C	£240	£144
D1	£650	£360	£300	£150	D	£350	£210
E1	£1,200	£664	£560	£280	E	£640	£384
E2	£1,249	£688.50	£609	£304.50	E	£640	£384
F	£1,500	£831	£690	£345	F	£810	£486
G	£1,850	£1,025	£850	£425	G	£1,000	£600

**and levy amounts payable for rigid vehicles with trailers (vehicles with Road Friendly Suspension)**

HGV axles	Levy band	Trailer weight category	Total weight of HGV and trailer, not over	band (letter) and rate (number)	rates 12 months	rates 6 months	Levy rates 12 months	Levy rates 6 months
2	B(T)	4,0001 – 12,000kg	27,000kg	B(T)1	£230	£115	£135	£81
			33,000kg	B(T)3	£295	£147.50	£135	£81
2	B(T)	Over 12,000kg	36,000kg	B(T)6	£401	£200.50	£135	£81
			38,000kg	B(T)4	£319	£159.50	£135	£81
			40,000kg	B(T)7	£444	£222	£135	£81
2	D(T)	4,0001 – 12,000kg	30,000kg	D(T)1	£365	£182.50	£450	£270
2	D(T)	Over 12,000kg	38,000kg	D(T)4	£430	£215	£450	£270
			40,000kg	D(T)5	£444	£222	£450	£270
3	B(T)	4,001 – 12,000kg	33,000kg	B(T)1	£230	£115	£135	£81
3	B(T)	Over 12,000kg	38,000kg	B(T)3	£295	£147.50	£135	£81
			40,000kg	B(T)5	£392	£196	£135	£81
			44,000kg	B(T)3	£295	£147.50	£135	£81
3	C(T)	4,001 – 12,000kg	35,000kg	C(T)1	£305	£152.50	£310	£186
3	C(T)	Over 12,000kg	38,000kg	C(T)2	£370	£185	£310	£186
			40,000kg	C(T)3	£392	£196	£310	£186
			44,000kg	C(T)2	£370	£185	£310	£186
3	D(T)	4,001 – 10,000kg	33,000kg	D(T)1	£365	£182.50	£450	£270
			36,000kg	D(T)3	£401	£200.50	450	£270
3	D(T)	10,001 – 12,000kg	38,000kg	D(T)1	£365	£182.50	£450	£270
3	D(T)	Over 12,000kg	44,000kg	D(T)4	£430	£215	£450	£270
4	B(T)	4,001-12,000kg	35,000kg	B(T)1	£230	£115	£135	£81
4	B(T)	Over	44,000kg	B(T)3	£295	£147.50	£135	£81

		12,000kg						
4	C(T)	4,001-12,000kg	37,000kg	C(T)1	£305	£152.50	£310	£186
4	C(T)	Over 12,000kg	44,000kg	C(T)2	£370	£185	£310	£186
4	D(T)	4,001-12,000kg	39,000kg	D(T)1	£365	£182.50	£450	£270
4	D(T)	Over 12,000kg	44,000kg	D(T)4	£430	£215	£450	£270
4	E(T)	4,001-12,000kg	44,000kg	E(T)1	£535	£267.50	£830	£498
4	E(T)	Over 12,000kg	44,000kg	E(T)2	£600	£300	£830	£498

**and levy amounts payable for rigid vehicles with trailers (vehicles without Road Friendly Suspension)**

HGV axles	Levy band	Trailer weight category	Total weight of HGV and trailer, not over	band (letter) and rate (number)	rates 12 months	rates 6 months	Levy rates 12 months	Levy rates 6 months
2	B(T)	4,001-12,000kg	27,000kg	B(T)1	£230	£115	£135	£81
			31,000kg	B(T)3	£295	£147.50	£135	£81
2	B(T)	Over 12,000kg	33,000kg	B(T)6	£401	£200.50	£135	£81
			36,000kg	B(T)10	£609	£304.50	£135	£81
			38,000kg	B(T)7	£444	£222	£135	£81
			40,000kg	B(T)9	£604	£302	£135	£81
2	D(T)	4,001-12,000kg	30,000kg	D(T)1	£365	£182.50	£450	£270
			33,000kg	D(T)4	£430	£215	£450	£270
2	D(T)	Over 12,000kg	36,000kg	D(T)8	£609	£304.50	£450	£270
			38,000kg	D(T)5	£444	£222	£450	£270
			40,000kg	D(T)7	£604	£302	£450	£270
3	B(T)	4,001-10,000kg	29,000kg	B(T)1	£230	£115	£135	£81
			31,000kg	B(T)2	£289	£144.50	£135	£81
3	B(T)	10,001-12,000kg	33,000kg	B(T)1	£230	£115	£135	£81
			36,000kg	B(T)3	£295	£147.50	£135	£81
3	B(T)	Over 12,000kg	38,000kg	B(T)5	£392	£196	£135	£81
			40,000kg	B(T)8	£542	£271	£135	£81
3	C(T)	4,001-10,000kg	31,000kg	C(T)1	£305	£152.50	£310	£186
			33,000kg	C(T)4	£401	£200.50	£310	£186
3	C(T)	10,001-12,000kg	35,000kg	C(T)1	£305	£152.50	£310	£186
			36,000kg	C(T)2	£370	£185	£310	£186
3	C(T)	Over 12,000kg	38,000kg	C(T)3	£392	£196	£310	£186
			40,000kg	C(T)5	£542	£271	£310	£186
3	D(T)	4,001-	31,000kg	D(T)1	£365	£182.50	£450	£270

		12,000kg	33,000kg	D(T)3	£401	£200.50	£450	£270
			35,000kg	D(T)8	£609	£304.50	£450	£270
3	D(T)	10,001- 12,000kg	36,000kg	D(T)1	£365	£182.50	£450	£270
			37,000kg	D(T)2	£392	£196	£450	£270
3	D(T)	Over 12,000kg	38,000kg	D(T)4	£430	£215	£450	£270
			40,000kg	D(T)6	£542	£271	£450	£270
4	B(T)	4,001- 12,000kg	35,000kg	B(T)1	£230	£115	£135	£81
4	B(T)	Over 12,000kg	40,000kg	B(T)3	£295	£147.50	£135	£81
4	C(T)	4,001- 12,000kg	37,000kg	C(T)1	£305	£152.50	£310	£186
4	C(T)	Over 12,000kg	40,000kg	C(T)2	£370	£185	£310	£186
4	D(T)	4,001- 10,000kg	36,000kg	D(T)1	£365	£182.50	£450	£270
			37,000kg	D(T)5	£444	£222	£450	£270
4	D(T)	10,001 – 12,000kg	39,000kg	D(T)1	£365	£182.50	£450	£270
4	D(T)	Over 12,000kg	40,000kg	D(T)4	£430	£215	£450	£270
4	E(T)	4,001- 10,000kg	38,000kg	E(T)1	£535	£267.50	£830	£498
			40,000kg	E(T)3	£604	£302	£830	£498
4	E(T)	10,001 – 12,000kg	40,000kg	E(T)1	£535	£267.50	£830	£498

The band and rate payable can be calculated by using the following look-up tables. Note that in all the tables below the letter indicates the and levy band the vehicle is in, and the number indicates the rate that is payable as part of that band (for example B2 would refer to and levy band B, and rate 2 as determined by the weight and axle configuration of the vehicle). For vehicles with trailers, the rate paid depends on whether the vehicle has road-friendly suspension. There are separate tables for with and without road-friendly suspension.

### Rigid goods vehicle - without trailer

Revenue weight of vehicle, kg	Revenue weight of vehicle, kg	2 axles	3 axles	4 or more axles
Over	Not over			
3,500	7,500	A0	A0	A0
7,500	11,999	B0	B0	B0
11,999	14,000	B1	B1	B1
14,000	15,000	B2	B1	B1
15,000	19,000	D1	B1	B1
19,000	21,000	D1	B3	B1
21,000	23,000	D1	C1	B1
23,000	25,000	D1	D1	C1
25,000	27,000	D1	D1	D1
27,000	44,000	D1	D1	E1

### **Rigid vehicles - with trailer**

Revenue weight of vehicle, kg Over	Revenue weight of vehicle, kg Not over	2-axled rigid	3-axled rigid	4-axled rigid
11,999	15,000	B(T)	B(T)	B(T)
15,000	21,000	D(T)	B(T)	B(T)
21,000	23,000	E(T)	C(T)	B(T)
23,000	25,000	E(T)	D(T)	C(T)
25,000	27,000	E(T)	D(T)	D(T)
27,000	44,000	E(T)	E(T)	E(T)

### **Articulated vehicles – tractive unit with 3 or more axles**

Revenue weight of vehicle, kg Over	Revenue weight of vehicle, kg Not over	One or more semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axles
3,500	11,999	A0	A0	A0
11,999	25,000	A1	A1	A1
25,000	26,000	A3	A1	A1
26,000	28,000	A4	A1	A1
28,000	29,000	C1	A1	A1
29,000	31,000	C3	A1	A1
31,000	33,000	E1	C1	A1
33,000	34,000	E2	D1	A1
34,000	36,000	E2	D1	C1
36,000	38,000	F	E1	D1
38,000	44,000	G	G	E1

### **Articulated vehicles – tractive unit with 2 axles**

Revenue weight of vehicle, kg Over	Revenue weight of vehicle, kg Not over	One or more semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axles
3,500	11,999	A0	A0	A0
11,999	22,000	A1	A1	A1
22,000	23,000	A2	A1	A1
23,000	25,000	A5	A1	A1
25,000	26,000	C2	A3	A1
26,000	28,000	C2	A4	A1
28,000	31,000	D1	D1	A1
31,000	33,000	E1	E1	C1
33,000	34,000	E1	E2	C1
34,000	38,000	F	F	E1
38,000	44,000	G	G	G

## VAT

	<b>April 2016 to 2017</b>	<b>April 2017 to 2018</b>
Standard rate	20%	20%
Reduced rate	5%	5%
Zero rate	0%	0%
Exempt	N/A	N/A

## VAT registration and deregistration thresholds

	<b>From April 2016</b>	<b>From April 2017</b>
VAT registration thresholds	£83,000	[£85,000]
VAT deregistration threshold	£81,000	[£83,000]

1. Apply to non-dividend income, including income from savings, employment, property or pensions. From 2017 to 2018, the main rates will be separated into the main rates, the savings rates and the default rates. [↵](#)
2. Apply to dividend income received above the tax-free Dividend Allowance, introduced in April 2016 to replace the Dividend Tax Credit. [↵](#)
3. Apply to non-savings, non-dividend income, including income from employment, property or pensions not subject to the Scottish Rate of Income Tax. [↵](#)
4. Apply to savings income. [↵](#)
5. Apply to dividend income received above the tax-free Dividend Allowance, introduced in April 2016 to replace the previous Dividend Tax Credit. [↵](#)
6. Apply to non-savings and non-dividend income of any taxpayer that is not subject to either the main rates or the Scottish Rates of Income Tax. [↵](#)
7. The Personal Allowance reduces where the income is above £100,000 – by £1 for every £2 of income above the £100,000 limit. This reduction applies irrespective of date of birth. [↵](#)
8. This age-related allowance is reduced by £1 for every £2 of income over this limit. [↵](#)
9. This transferable allowance is available to married couples and civil partners who are not in receipt of married couple's allowance. A spouse or civil partner who is not liable to income tax; or not liable at the higher or additional rates, can transfer this amount of their unused personal allowance to their spouse or civil partner. The recipient must not be liable to Income Tax at the higher or additional rates. [↵](#)
10. The relief for this allowance is given at 10%. [↵](#) [↵<sup>2</sup>](#)
11. From April 2016, the Dividend Allowance means that individuals will not have to pay tax on the first £5,000 of dividend income they receive. From April 2018, the dividend allowance will be reduced to £2,000. [↵](#)
12. From April 2016, the new Personal Savings Allowance means that basic rate taxpayers will not have to pay tax on the first £1,000 of savings income they receive and higher rate taxpayers will not have tax to pay on their first £500 of savings income. [↵](#)

13. Updated by CPI. [↩](#) [↩<sup>2</sup>](#) [↩<sup>3</sup>](#) [↩<sup>4</sup>](#) [↩<sup>5</sup>](#) [↩<sup>6</sup>](#)
14. Autumn Statement 2016 announced that the Secondary Threshold would be aligned with the Primary Threshold. From April 2018 onwards, it will be updated in line with CPI. [↩](#)
15. These thresholds are updated in line with the Higher Rate Threshold to maintain alignment between the Upper Earnings Limit, Upper Profits Limit and Higher Rate Threshold. [↩](#) [↩<sup>2</sup>](#) [↩<sup>3</sup>](#) [↩<sup>4</sup>](#)
16. The limits are defined as LEL - Lower Earnings Limit; PT - Primary Threshold; and UEL - Upper Earnings Limit. [↩](#)
17. No National Insurance contributions (NICs) are actually payable but a notional Class 1 NIC is deemed to have been paid in respect of earnings between the LEL and PT to protect contributory benefit entitlement. [↩](#)
18. The limit is defined as ST – Secondary Threshold [↩](#)
19. The limit is defined as UST – Upper Secondary Threshold [↩](#)
20. The limit is defined as AUST – Apprentice Upper Secondary Threshold [↩](#)
21. The Limit is defined as SPT – Small Profits Threshold [↩](#)
22. Class 2 NICs are liable to be paid by all self-employed persons with profits above the Small Profits Threshold (SPT). The self-employed may choose to pay Class 2 if their profits are below the SPT. [↩](#)
23. Class 3 NICs can be paid by contributors to make the year a qualifying year for the basic State Pension (new State Pension from 6 April 2016). [↩](#)
24. These limits are defined as LPL – Lower Profits Limit; and UPL – Upper Profits Limit. [↩](#)
25. See HMRC guidance note on whether the higher rate applies. [↩](#)
26. For North Sea Oil and gas ring fence profits the main rate is 30% and the small profits rate is 19%. The marginal relief ring fence fraction is 11/400ths. [↩](#)
27. Financial year 2015 to 2016 encompasses two AIA periods. The £425,000 is calculated as 9 months at £500,000 and 3 months at £200,000. [↩](#)
28. The Patent Box has been phased in from April 2013, with companies being able to claim 60% of the benefit in 2013 to 2014, 70% in 2014 to 2015, 80% in 2015 to 2016, 90% in 2016 to 2017 and 100% in 2017 to 2018. [↩](#)
29. For open ended investment companies and authorised unit trusts the applicable corporation tax rate is equal to the basic rate of Income Tax. [↩](#)
30. For North Sea oil and gas ring fence profits the main rate is 30% and the small profits rate is 19%. The marginal relief ring fence fraction is 11/400ths. [↩](#)
31. Small business multiplier applies to properties with a rateable value of less than £18,000 (or £25,500 in London). From April 2017 the small business multiplier will apply to all properties with a rateable value of less than £51,000. [↩](#)

32. May change depending on inflation rates when legislated. [↵](#)
33. APD applies to all flights aboard aircraft 5.7 tonnes and above. [↵](#)
34. Rates for direct long-haul flights from Northern Ireland are devolved and set at £0. Direct long haul journeys are those where the first leg of the journey is to a destination outside Band A. [↵](#)
35. Rates from April 2018 are for England and Wales only [↵](#)
36. Where a class of travel provides a seat pitch in excess of 1.016 metres (40 inches), the standard rate is the minimum rate that applies. [↵](#)
37. The higher rate applies to flights on aircraft of 20 tonnes and above, with fewer than 19 seats. [↵](#)
38. Cars with a list price of over £40,000 when new pay an additional rate of £310 per year on top of the standard rate, for 5 years. [↵](#)
39. From 2017 to 2018 there is no first year rate under the current graduated VED system because the new VED system is coming into effect. [↵](#)
40. Includes cars emitting over 225g/km registered before 23 March 2006. [↵](#)