

## Car Tax Reduction - Questionnaire

Company :

Vehicle :

Used by :

Reference number

**Vehicle costs: (see note 1)**

Company VAT registered ? (Y/N)

**Lease/hire details:** (note 2)

Vehicle owned, leased, or contract hired ? Enter O, L, or H

Net retail price of vehicle   
(including accessories)

Is the user a higher rate taxpayer ? (Y/N)

Full term of lease/hire (months)

Does the user currently:- own/lease/hire the car ? (Y/N)

If vehicle treated as leased, do the instalments attract VAT? (Y/N)

pay for all private fuel ? (Y/N)

Company's effective CT rate (%)

**Vehicle information:**

Registered before 1/1/98 ? (Y/N)

	User	Company
Lease/hire costs p.a	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
Residual/balloon payment (if any)	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
<b>Other vehicle costs:</b>		
Insurance	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
% Finance rate (note 3)	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
% Annual depreciation (note 4)	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
Car licence and congestion charges	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
Repairs/servicing	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
Estimated MPG	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
Fuel cost per litre (in pence)	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>

Diesel engine ? (Y/N)

If diesel engine, does it conform to Euro IV emissions ? (Y/N)

Manufacturer's list price of vehicle (including accessories)

User's share of cost (max £5,000)

Current value of vehicle

Cubic capacity

CO<sub>2</sub> emission - g/km (if known)  
(Only if registered after 31/12/97)

Annual business mileage

Annual private mileage

Reimbursed by user

**Other vehicle costs:**

Insurance

% Finance rate (note 3)

% Annual depreciation (note 4)

Car licence and congestion charges

Repairs/servicing

Estimated MPG

Fuel cost per litre (in pence)

Please show fuel cost **net of VAT**

The report will use Revenue approved mileage rates unless you state otherwise.

**If you wish to use alternative rates, please enter "O" in this box -**

and enter (in pence) rate per mile for:- first 10000 miles  
thereafter

<input style="width: 90%; height: 20px;" type="text"/>
<input style="width: 90%; height: 20px;" type="text"/>
<input style="width: 90%; height: 20px;" type="text"/>

**Notes:**

1. Reasonable approximations should be made where precise details are not readily available.  
Some vehicle cost details may not be required, depending on whether vehicle is owned, leased or hired.  
**If company is VAT registered, all costs should be net of VAT - otherwise show costs including VAT.**
2. Net retail price of the car when new (after discounts).
3. The % annual interest rate to finance purchase depends upon whether the vehicle is funded from bank borrowing, hire purchase or lease purchase or whether it is paid out of surplus funds. If all the purchase money is borrowed the cost will be the interest charged, whereas if the money is available it will be the interest the money would otherwise have earned if invested. This applies whether the vehicle is an intended purchase or is already owned.
4. The % annual depreciation should be the average over the period of expected ownership.