

Notes

(1)Autumn Budget, 31 October 2024.

(2)Diesel cars registered after 1 September 2017 are not subject to the diesel supplement if their certified NOx emissions meet the Euro 6d standard.

(3)Where the diesel supplement applies, the total benefit is subject to an absolute cap of 37%, rising to 38% in 2028–29 and 39% in 2029–30.

Car first registered on or after 1 January 1998 without a CO₂ emissions figure: the appropriate percentage

Cylinder capacity of car in cubic centimetres	2023– 24	2024– 25	2025– 26	2026– 27	2027– 28	2028–29 (1)	2029–30 (1)
1,400 or less	24%	24%	24%	24%	24%	25%	26%
More than 1,400 but not more than 2,000	35%	35%	35%	35%	35%	36%	37%
More than 2,000	37%	37%	37%	37%	37%	38%	39%
Cannot in any circumstances emit CO ₂ by being driven	2%	2%	2%	2%	2%	7%	9%
Any other case	37%	37%	37%	37%	37%	38%	39%
Diesel supplement (2)	4%	4%	4%	4%	4%	4%	4%

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(2)Where the diesel supplement applies, the total benefit is subject to an absolute cap of 37%, rising to 38% in 2028–29 and 39% in 2029–30.

Car first registered before 1 January 1998: the appropriate percentage

Cylinder capacity of car in cubic centimetres	2023–24	2024–25	2025–26	2026–27	2027–28	2028–29 (1)	2029–30 (1)
1,400 or less	24%	24%	24%	24%	24%	25%	26%
More than 1,400 but not more than 2,000	35%	35%	35%	35%	35%	36%	37%
More than 2,000	37%	37%	37%	37%	37%	38%	39%
Any other case	37%	37%	37%	37%	37%	38%	39%

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