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This table shows the qualifying levels of CO₂ emissions for the first three years of the new system.

It also shows the percentages to use in working out the car benefit charge for each band of CO₂ emissions. Fuel benefit is separate and in addition using the same percentage applied to a relevant amount.

Note: The exact CO₂ figure is always rounded down to the nearest 5 grams per kilometre (g/km). For example, CO₂ emissions of 188g/km are treated as 185g/km.

CO₂ EMISSIONS IN GRAMS PER KILOMETRE PERCENTAGE OF CAR'S PRICE TAXED.

2002/03	2003/04	2004/05	Taxable benefit
165	155	145	15%
170	160	150	16%
175	165	155	17%
180	170	160	18%
185	175	165	19%
190	180	170	20%
195	185	175	21%
200	190	180	22%
205	195	185	23%
210	200	190	24%
215	205	195	25%
220	210	200	26%
225	215	205	27%
230	220	210	28%
235	225	215	29%
240	230	220	30%
245	235	225	31%
250	240	230	32%
255	245	235	33%
260	250	240	34%
265	255	245	35%

For diesel powered cars not meeting the Euro IV specification add 3% to the % of the price taxed but never exceeding 35% in total.