

June 2021

Stipendiary Ministers & Church Related Community Workers driving church owned cars
Members of Assembly Finance, MoM Sub-Committee, Synod Moderators, Synod Treasurers and
PLATO
Rob Seaman, Pension Fund Manager
Church owned cars

If you drive a church owned car for private travel you need to be aware of the following:

HM Revenue & Customs has issued revised rates which are effective from 1 April 2021 which apply when you use a church owned car for private travel. If a minister/CRCW reimburses the local church at a rate below the advisory rate the excess is treated as taxable income and is liable to PAYE deductions.

The rates highlighted in yellow are the ones which have changed since the last advisory fuel rates were issued in March 2021.

Petrol	Petrol	Petrol	Diesel	Diesel	Diesel	Electric*
1400cc or less	1401 to 2000cc	Over 2000cc	1600cc or less	1601 to 2000cc	Over 2000cc	All
11p	13p	19p	9p	11p	13p	4p

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