

ka farr&co
CHARTERED ACCOUNTANTS

BENEFIT IN KIND RATES
FOR ELECTRIC VEHICLES

WLTP BIK Rates April 2021 to March 2024

Table shows BIK rates for models registered from 6th April 2020, based on official WLTP CO2 figures.

Vehicle CO2 (g/km)	Electric range (miles)	FY 2021-22 %BIK Rate		FY 2022-23 %BIK Rate		FY 2023-24 %BIK Rate	
		Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**	Petrol, Electric, RDE2 Diesel**	Non-RDE2 Diesel**
0		1		2		2	
1-50	130+	1		2		2	
1-50	70-129	4		5		5	
1-50	40-69	7		8		8	
1-50	30-39	11		12		12	
1-50	<30	13		14		14	

51-54		14		15		15	
55-59		15		16		16	
60-64		16		17		17	
65-69		17		18		18	
70-74		18		19		19	
75-79		19	23	20	24	20	24
80-84		20	24	21	25	21	25
85-89		21	25	22	26	22	26
90-94		22	26	23	27	23	27
95-99		23	27	24	28	24	28
100-104		24	28	25	29	25	29

105-109		25	29	26	30	26	30
110-114		26	30	27	31	27	31
115-119		27	31	28	32	28	32
120-124		28	32	29	33	29	33
125-129		29	33	30	34	30	34
130-134		30	34	31	35	31	35
135-139		31	35	32	36	32	36
140-144		32	36	33	37	33	37
145-149		33	37	34	37	34	37
150-154		34	37	35	37	35	37
155-159		35	37	36	37	36	37

160-164		36	37	37	37	37	37
165-169		37	37	37	37	37	37
170+		37	37	37	37	37	37