

PBIK Series: Company Cars and Fuel

UK Knowledge Centre & UK PALS

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Disclaimer: This guide does not constitute formal tax or legal advice and is not intended or considered to be a substitute for professional advice. It is based on signposted HMRC information and the application by a user within the SD Worx pay solution. The examples are illustrative only. It is not intended to be relied upon in any specific context or as a substitute for seeking tax or legal advice on a specific circumstance, as each case may be different.

*This guide aligns with the HMRC requirements for mandatory payrolling Company Cars and Car Fuel from 6th April 2027 which applies from the 2027/2028 tax year.

Introduction

The SD Worx UK payroll service is one of the most flexible, capable of dealing with the sometimes highly complex areas such as the Payrolling of Benefits In Kind (PBIK) even before voluntary payrolling was introduced by HMRC in April 2016.

Operating these arrangements does not form part of a standard payroll service and requires expertise support.

The PBIK service may be subject to additional charges to cover setup and ongoing service covering extra activity and complex maintenance requirements.

SD Worx also offers a benefits calculation service to aid employers in calculating the amount to be payrolled – this service attracts an associated charge for each calculation performed and the interface with payroll to:

1. Apply the benefit amount to the pay allowance element associated with the benefit in kind
2. Request and apply the reporting information from the employer and their benefit provider for reporting via the payroll to HMRC

The SD Worx Pay service incorporates thought leadership value add capabilities for Payrolling Benefits In Kind (PBIK) as part of the Payroll Advisory Legislation Services (UK PALS).

The following information is based on requirements outlined and published by HMRC on GOV.UK *(indicated in italics and subject to change)* along with SD Worx pay data items applicable and associated SD Worx Pay user instructions (non-italics).

The HMRC GOV.UK information on reporting payrolled cars and fuel can be located at: https://www.gov.uk/guidance/sending-car-data-to-hmrc-payrolling-car-benefit


GOV·UK

Home > Money > Business tax > PAYE

Guidance

Sending car data to HMRC: payrolling car benefit and car fuel benefit

English | Cymraeg

Find out how to report employee or director car benefits to HMRC where car and fuel benefits are payrolled.

SD Worx UK Knowledge pages on payrolling can be found at payhr.uk: https://sdworx-payhr.co.uk/sdworx-pay-payrolling-benefits-in-kind-from-april-2027/

Company Car Tax

Where a company car is provided to an employee that has any private usage, there arises a benefit in kind charge based on a percentage applied to the list price and price of any accessories relating to that company vehicle.

Yes, cars made available via salary sacrifice arrangement are company cars for taxation purposes.

The percentage rate applicable is announced as part of the governments annual budget as part of Annex A:

CO2 emissions	Electric range (miles)	Appropriate % 2026 to 2027	Appropriate % 2027 to 2028	Appropriate % 2028 to 2029	Appropriate % 2029 to 2030
0	Not applicable	4	5	7	9
1 to 50	More than 130	4	5	18	19
1 to 50	70 to 129	7	8	18	19
1 to 50	40 to 69	10	11	18	19
1 to 50	30 to 39	14	15	18	19
1 to 50	Less than 30	16	17	18	19
51 to 54	—	17	18	19	20
55 to 59	—	18	19	20	21
60 to 64	—	19	20	21	22
65 to 69	—	20	21	22	23
70 to 74	—	21	21	22	23
75 to 79	—	21	21	22	23
80 to 84	—	22	22	23	24
85 to 89	—	23	23	24	25
90 to 94	—	24	24	25	26
95 to 99	—	25	25	26	27
100 to 104	—	26	26	27	28
105 to 109	—	27	27	28	29
110 to 114	—	28	28	29	30
115 to 119	—	29	29	30	31
120 to 124	—	30	30	31	32
125 to 129	—	31	31	32	33
130 to 134	—	32	32	33	34
135 to 139	—	33	33	34	35
140 to 144	—	34	34	35	36
145 to 149	—	35	35	36	37
150 to 154	—	36	36	37	38
155 to 159	—	37	37	38	39
160 and over	—	37	37	38	39

For all cars, drivers must add 4% to their appropriate percentage if the car is propelled solely by diesel. This is capped at 37% until tax year 2027 to 2028, 38% in tax year 2028 to 2029 and 39% in tax year 2029 to 2030 and 40% in tax year 2030 to 2031.

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Cars that meet the Real Driving Emissions Step 2 (RDE2) standard are exempt from the diesel supplement. The RDE2 standard sets a maximum permitted level of car NOx emissions in real world driving situations, and it is measured through portable emissions-measuring equipment in a variety of real driving trips.

Plug-in Hybrid Electric Vehicles (PHEVs) first registered and made available from 1 January 2025 to 5 April 2028, under any emission standard other than Euro 6d-ISC-FCM or Euro 6e, have a deemed CO2 emission of 1 g/km.

The SD Worx pay solution must be provided with the calculated benefit for the relevant vehicle.

SD Payroll Payroll Allowance Element for company cars and fuel

Where an employer provides employees with a company car (and fuel) that has any private use, then from 6th April 2027, that employer is required to payroll the benefit for the assessment of Income Tax and BIK Class 1A National Insurance, and separately report the company car and fuel details to HMRC via the Real Time Information (RTI) Full Payment Submission (FPS) via payroll.

There is an exception for Globally Mobile Employees who the employer may retain a P11D reporting option.

Company Car and Fuel pay element configurations (allowances)

Employers will require a pay element for the company car benefit and if fuel benefit is provided, a separate pay element for the company car fuel benefit.

The SD Worx pay solution will need to be told which allowance and which BIK category is to be applied:

- F – is used for company cars
- FF – is used for company car fuel

The SD Worx PALS team and the PBIK service team usually recommend for ease of use and identification that allowances in the 800+ range are utilised for payrolling benefits, however, other allowances can be used.

The settings of the new or amended pay element would be:

Allowance?	Benefits type	Payable	Benefit Category	Tax Status	NIC Status
NNC	Company Car	No	F	YES	BIK Class 1A
NNF	Car Fuel	No	FF	YES	BIK Class 1A

Where NNC and NNF are the numerics of the chosen allowance mapped to these benefits. The total should be cleared down at the start of the new tax year.

Salary Sacrifice schemes pay element configuration (allowances)

The section only applies where a car is provided as part of salary sacrifice or other Optional Remuneration Arrangement (OpRA) where an amount is to be reduced from the employees contractual pay.

Salary Sacrifice schemes which provide cars to employees are treated by HMRC and for tax purposes as company cars and the sacrifice is not a contribution for private use or a capital contribution, but a reduction in contractual earnings.

The sacrifice required a separate payroll allowance element with a negative value (deductions should not be used as the only pre-tax deductiosn relate to: Pensions; Charity Giving; and Share Incentive Plans). Salary Sacrifice are not deductions from pay but a reduction of contractual earnings - the employee never contractually earned that money.

In relation to a company car salary sacrifice scheme, another pay allowance element is required to apply the negative sacrifice amount to reduce the amount of Tax and Class 1 national insurance:

Allowance?	Allowance tyoe	Payable	Benefit Category	Tax Status	NIC Status
SSC	Car Salary Sacrifice	Yes to effect the salary reduction	None this is not a benefit	YES to effect the tax reduction	YES To effect the Class NIC reduction

Where SSC is the numeric of the chosen allowance mapped for the sacrifice, any amount applied would generally be negative.

Please note that for those on parental leave such as Maternity, the sacrifice should not be applied to Statutory Maternity Pay as reduction, however, the individual is still in receipt of the taxable benefit and retains the right to the use of the vehicle.

Entering the payroll data – effecting the payrolling

The combined company car benefit(s) and any associated fuel benefit amount(s) to be taxed must be entered each time they are changed (generally at the start of each new tax year and on a change in circumstance such as mid year starter, leavers, change of vehicle etc).

Depending on your allowance entry type, enter against the relevant allowance the period amount if applicable, or if using the annual amounts for allowances, the adjusted annual amount to effect the correct period value relating to that tax year.

These would be entered against the assocaited Allowance Number as a new permanent amount and adjusted at relevant change points.

This value will need review and update when there is a change which results in a different benefit value than the original notified. Please note that these values are often a combination of multiple vehicles combined.

The SD Worx pay solution will calculate and deduct the relevant Income Tax (subject to the 50% statutory limit) and BIK Class 1A liability and will report within the FPS financial fields for company cars.

PBIK Company Car & Fuel benefit data reporting to HMRC

In addition to the payrolling of the actual benefit charge, HMRC also require separate additional reporting information of each vehicle that has been provided during the tax year. The predcited annual benefit value reported may be different to the allowances values which are being operated for the collection of tax and BIK Class 1A National Insurance.

In alignment with the HMRC FPS requirments, SD Worx PBIK & Pay services allows for the handling of up to 15 simultaneous PBIK company cars per employee.

These individual cars are identified to SD Worx by user allocation of numeric identifiers in the range 01-15, for example, the first car may be allocated 01.

This data is not required by HMRC, but is an SD Worx operation requirement to manage changes and corrections to specific car data already held.

Data Item E160 – company car reporting control

Data item E160 is used as the control of submissions in exchange with HM Revenue and Customs (HMRC), this presence of this data indicates when car data is to be reported on the FPS submission to HMRC as part of RTI data.

There are 4 options:

- If E160 is not entered, then no reporting of company car information is triggered even if other data items have been entered
- E160N (New car in the tax year) ensure that the company car details (where valid) are reported to HMRC for the first time in a new tax year or when a new car is allocated to the employee mid year
- E160A (Amended car details) ensures that where a change has been applied following the first new year submission, or after a prior E160N entry, that the updated data is sent to HMRC on the FPS report
- E160D (Delete) allows the user to remove a car that is no longer needed to be kept on current records (such as a car that relates to a former tax year, or a car applied to an individual in error).

Starting a new tax year – Use E160 with N for all active used cars

The HMRC works in tax years from 6th April through 5th April, this also applied to company car reporting. So each new tax year, the employer must review and update the Company Car and Fuel Benefit values (where applicable) See data items E168 (the predicted car benefit amount for the new tax year) and E171 (the predicted fuel benefit amount for the new tax year). Also the amount applied to the related pay allowance element must be updated with any revision to the period amount (whether entry is annual or period based dependent on the payroll settings).

At the start of each new tax year the entry of E160nn/N is required to be applied to all company cars still in use, where nn is present for each current car at the start of the new tax year (or when a new car is being first reported and payrolled within a tax year).

For example, if the predicted annual benefit of a car 03 had increased from £1,500 per annum to £1,800 per annum, the user would enter in the first new year pay cycle:

New Tax Year entry to report the car and new benefit values
E160 03 / N
E168 03 / 1500.00
Also the user must apply any revised amount to be subject to Tax and BIK Class 1A to the associated pay allowance elements to ensure that tax and BIK Class 1A is calculated on the new values if changed.

E160 and deleting a vehicle

To delete a car history then apply E160nn/D (for delete) where nn indicates the car detail occurrence to be deleted.

E160 and amending vehicle details

Where an amendment is needed to car details which have been reported previously in the tax year, then apply E160nn/A (for amendment) where nn indicates the car detail occurrence being amended.

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So, with any data item within the Company Car reporting for SD Worx PBIK, remember to enter the correct nn car occurrence identifier in the range 01-15.

The following is based on the GOV.UK information published by HMRC (last update April 2020) and contains hyperlinks to supporting material.

Sending car data to HMRC: payrolling car benefit and car fuel benefit

Overview

The following applied prior to 6th April 2027 - *Employers registered to payroll employees taxable benefits and expenses must send the taxable amounts to HM Revenue and Customs (HMRC), using a Full Payment Submission (FPS).*

Since 6 April 2017 PBIK registered employers can could voluntarily send HMRC information about the cars employees use. This is similar to sending information on form P46 (Car) by employers who don't do payrolling.

From 6 April 2018, this information became mandatory for employers who registered to use the payrolling service (PBIK) where a car and car fuel are made available to an employee.
Employers who aren't registered to payroll employees taxable benefits and expenses by 6 April must continue to complete form P46 (Car) and must not report cars on the RTI FPS.

From 6th April 2027, the HMRC have added 4 new reporting values in relation to company car reporting and payrolling company cars is mandatory – no registration is required.

SD Worx Pay offers formal Payrolling of Benefit In Kind (PBIK) and since 6th April 2016 it has also been possible to report company car FPS reporting data since 6th April 2017 where SD Worx PBIK service is used for Company Cars and the car reporting requirements of HMRC were introduced.

Find out what information to send

The list below shows what information is needed...(and the associated SDW Data Item)
Car related data:

- *make and model of car* (E161)
- *date first registered* (E172)
- *carbon dioxide (CO2) emissions* (E162)
- *zero emissions mileage* (E173)
- *fuel type* (E163)
- *engine size* (E174) - introduced from April 2027
- *car identifier* (E164)
- *calculated price* (E165)

- *price of accessories not included in the price of the car* (E175) – introduced from April 2027
- *capital contribution made by employee towards costs of car or accessories* (E176) – introduced from April 2027
- *amount paid by employees towards private use of car* (E177) – introduced from April 2027
- *date car available from* (E166)
- *date car available to* (E167)
- *cash equivalent or relevant amount* (E168)

Fuel related data

- *date free fuel provided* (E169)
- *cash equivalent or the earnings foregone for fuel* (E171)
- *date free fuel withdrawn* (E170)
- *amendment indicator* (E160)

Completing the fields

The headings below show you what information to submit in the first FPS that includes the payrolled company car details.

Enter Data Item E160nn with value of 'N' for new at the start of each tax year and for the car occurrence in the range of 01-15, and also for any new company car available mid tax year.

Car related data

Make and model of car (E161)

Enter the make and model of the car provided.

Date first registered (E172)

Enter the date the car was first registered

CO2 emissions (E162)

Enter the approved CO2 emissions figure shown on the Vehicle registration certificate (V5C).

The CO2 value doesn't apply to:

- *cars first registered before 1998*
- *some rare car models imported from overseas*

For these cars enter 'X' in this field.

Engine Size (E174)

Size of the car's engine (mandatory where Date first registered is on or before 31/12/1997).

Where the vehicle is a classic car, the same rules apply as for cars registered on or before 31/12/1997 (even where the classic car has a later registration date).

For zero emission vehicles this field is not required to be completed.

Zero emissions mileage (E173)

Enter the approved zero emissions mileage figure for the hyrbid car you are payrolling. A figure is only required where the car has CO2 emissions falling in the range 1-50g/km.

Fuel type (E163)

Select either 'F' for Diesels cars meeting Euro 6d; 'D' for other diesel cars; or 'A' for all other cars including EVs.

Please note that the former option of 'E' for electric car has not been allowed for some years. EVs are to be set as Fuel Type 'A'.

Car identifier (E164)

This field helps you identify which car you've allocated to an employee, for example where the same models are provided. We recommend you record the car registration number.

Calculated price (E165)

Enter the calculated price. The calculated price is the list price of the car added to the price of any accessories. Then subtract any capital contribution paid by the employee. Payments for private use or amounts *'made good'* aren't taken into account in this calculation.

Date car available from (E166)

Enter the date the car was first made available on the next FPS that the employee is paid. You should enter 6 April (see note 1) in the first FPS if the car was available from that date.

If a car is made available after sending the last FPS for a tax year. You should use the first FPS of the new tax year and the 'available from' date should be completed with a date of 6 April (see note 1).

To get the tax payable for the period of availability in the previous tax year you should recalculate the taxable amount and the tax due. Then send these with any amendment to taxable pay in an FPS.

Date car available to (E167)

Enter the last date that the car is made available. You can't record a date later than 5 April (see note 1) *in an FPS for the same tax year.*

If a car is no longer made available after sending the last FPS for a tax year, there is no need to send an amended FPS for car data in the next tax year. An 'available to' date before 6 April (see note 1) *would be rejected.*

A month 1 FPS can't be sent as an amendment for car data with 31 March (see note 1)*. For example, if the last pay day is 20 March and the car was made unavailable at 31 March.*

Payrolling taxable amounts must be amended for the last FPS in a tax year or included in an EYU to show the revised taxable amount. This is because the employee will have paid the wrong amount of tax based on the availability of the car to 31 March (see note 1).

Cash equivalent or relevant amount (E168)

Enter the expected cash equivalent or the relevant amount when sending information for the first time in an FPS.

The relevant amount is the taxable figure where an employee gives up the right to salary to get a benefit instead, such as a company car.

For the avoidance of doubt, the values reported here is either the benefit value under company car calculation rules, or the car allowance value being given up where an employee has a choice of car or cash for any change since 6th April 2017 or the salary sacrifice amount. This is captured by OpRA rules.

If this value is adjusted, then you must also review the Pay Allowance for the Company Car Benefit tax to reflect the adjustment and any interactions with a prior or other company car to ensure that the correct amount is being applied as taxable and subject to BIK Class 1A.

When there is a change to the annual benefit amount, ensure that the associated allowances are adjusted along with the benefit amount associated with each separate company car assigned to an employee for that tax year.

Price of accessories not included in the price of the car (E175)

Enter the total price of accessories provided with the car which were not included in the list price of the car.

Capital contribution made by employee towards costs of car or accessories (E176)

Enter the total capital contribution made by the employee towards the cost of the car and/or any accessories provided.

Amount paid by employees towards private use of car (E177)

Enter the amount paid by the employee for private use of the car that is to be payrolled within the tax year

Fuel related data (including the use of fuelcards)

Date free fuel provided (E169)

Enter a date of 6 April (see note 1) *if free fuel is provided from the start of the tax year, otherwise enter a date during the tax year where you've agreed to provide free fuel.* This would include the provision of a fuelcard.

Cash equivalent or earnings foregone for fuel (E171)

Enter the expected cash equivalent or amount of earnings foregone for fuel made available to an employee. The amount foregone is the amount of earnings given up to get car fuel benefit instead.

For the avoidance of doubt, the values reported is either the benefit value under fueld calculation rules, or the amount foregone if part of salary sacrifice or use of an allowance where an employee has a choice of fuel or cash for any change since 6th April 2017.

Date free fuel withdrawn (E170)

Enter the date free fuel was withdrawn. If free fuel was withdrawn at the end of the previous tax year but isn't provided in the new tax year, don't complete this field.

Amendments and corrections (E160)

The headings below show how to correct or amend a submission.

Amendment indicator

This should be marked as 'A' for amendment (*'yes' is reported on the FPS against the amendment data item) if a correction is needed during the tax year for the following fields:*

- *make and model of car* (E161)
- *date first registered* (E172)
- *carbon dioxide (CO2) emissions* (E162)
- *zero emissions mileage* (E173)
- *fuel type* (E163)
- *engine size* (E174) - introduced from April 2027
- *car identifier* (E164)
- *calculated price* (E165)
- *price of accessories not included in the price of the car* (E175) – introduced from April 2027
- *capital contribution made by employee towards costs of car or accessories* (E176) – introduced from April 2027
- *amount paid by employees towards private use of car* (E177) – introduced from April 2027
- *date car available from* (E166)
- *date car available to* (E167)
- *cash equivalent or relevant amount* (E168)

Fuel related data

- *date free fuel provided* (E169)
- *cash equivalent or the earnings foregone for fuel* (E171)
- *date free fuel withdrawn* (E170)
- *amendment indicator* (E160)

Then enter the revised details for one or more of the above fields on the next FPS in the tax year. If you only need to submit a change to car data but not pay and tax details you should:

- *leave the pay in period fields blank*
- *include the latest year to date pay and tax details*

This prior requirement is automatic on the SD Worx solution, you need not take any action.

If no payment of income is made in the next pay period, you only need to report the change of car data. For example, if the employee is paid irregularly.

If the wrong car data is discovered after you send the last FPS, you should send the correct details in the first FPS in the new tax year, if the car is still made available. The amendment indicator should not be used.

Corrections

Corrections to car data information should only be entered on the next FPS within the tax year.

Where a correction is required enter E160nn/A (as opposed to Yes) where nn identifies the car occurrence that needs to be amended. EYU capability was withdrawn in April 2020.

Make and model of car (E161)

If you've entered the wrong description, send the correct information on your next FPS.

Date first registered (E172)

If you have entered the wrong date, you should select 'A' in the amendment indicator and send the correct date information on your next FPS

CO2 (E162)

If you've entered the wrong CO2 figure you should select 'A' *in the amendment indicator and send the correct CO2 figure in your next FPS.*

If you discover the wrong CO2 figure after the end of the tax year, make sure the first FPS for the new tax year shows the correct figure if the car is still payrolled.

Zero emissions mileage (E173)

If you've entered the wrong mileage values, you should select 'A' in the amendment indicator and send the correct zero emissions mileage value in your next FPS.

Fuel type (E163)

If you've submitted the wrong fuel type letter, send the correct one in your next FPS and select 'A' *in the amendment indicator. If you've discovered the fuel type is wrong after the end of the tax year, make sure the first FPS for the new tax year shows the correct type if the car is still payrolled.*

Car identifier (E164)

If you've realised an entry is wrong, submit the correct details in your next FPS and select 'A' *in the amendment indicator.*

Calculated price (E165)

If the calculated price is wrong, select 'A' in the amendment indicator and include the new price in the next FPS.

Date car available from (E166)

If the 'available from' date is wrong, select 'A' in the amendment indicator and include the new date in the next FPS.

Date car available to (E167)

Where this date is later found to be wrong, select 'A' in the amendment indicator and include the new date in the next FPS before the end of the tax year.

Cash equivalent or relevant amount (E168)

If the availability of a car ends or the cash equivalent or relevant amount is wrong, the cash equivalent or relevant amount should be changed in the next FPS and notified as an amendment.

You should also review the allowance pay element amount and update as required so that the correct amount of benefit is being taxed.

Price of accessories not included in the price of the car (E175)

Enter the corrected total price of accessories provided with the car which were not included in the list price of the car.

Capital contribution made by employee towards costs of car or accessories (E176)

Enter the corrected total capital contribution made by the employee towards the cost of the car and/or any accessories provided.

Amount paid by employees towards private use of car (E177)

Enter the corrected amount paid by the employee for private use of the car that is to be payrolled within the tax year

Date free fuel provided (E169)

If the date reported is wrong an amendment should be sent and a revised date entered. If free fuel is withdrawn, that isn't an amendment. You should complete the 'date free fuel withdrawn' field.

Cash equivalent or earnings foregone for fuel (E171)

This field should be amended if the cash equivalent or earnings foregone for the fuel are wrong, or the availability of fuel changes.

Date free fuel withdrawn (E170)

If the date you entered in a previous FPS in the same tax year was wrong, send the correction as an amendment.

Deleting Company Car Details on SD Worx Pay for PBIK

Please note that the SD Worx PBIK Company Car reporting facility has the capability of holding a maximum of 15 car details whether current past or future per employee. Multiple cars can be reported on the RTI FPS submission.

To delete an obsolete or stale historic prior year company car detail from the records, enter E160nn/D (delete) where nn is the numeric occurrence identifier for the relevant company car details.

Notes

(note 1) SD Worx PBIK Company Car service will monitor the date car available from and to and take care of the 6th or 5th April boundary indicated in the HMRC guidance. You may follow the HMRC guidance or enter the actual date. Please be aware that the date notified to HMRC on the RTI FPS will comply with the date requirements set out by HMRC and may therefore be different to the actual dates applicable to the company car.

SD Worx Payroll Data Item Codes

The following Pay Data Items relate to the reporting of Company Cars and fuel for employer clients are registered to use the SD Worx PBIK service and who had registered for PBIK with HMRC:

Data Item	Description	Entry format
E160	Company Car PBIK Submission Control	2 Numeric value 01 through to 15 followed by / A (amendment) or N (new) or D (Delete)
E161	Car – Make & Model	2 Numeric value 01 through to 15 followed by / 1 – 35 Alpha/Numeric
E162	Car – CO2 Emission's	2 Numeric value 01 through to 15 followed by / 3 Numeric value 001 through to 999 Else X or Blanks
E163	Car – Fuel Type	2 Numeric value 01 through to 15 followed by / A (X) D, F or A
E164	Car – Identifier	2 Numeric value 01 through to 15 followed by / 1 – 10 Alpha/Numeric
E165	Car - Calculated Price	2 Numeric value 01 through to 15 followed by / 1 - 11 Numeric
E166	Car – Date available From	2 Numeric value 01 through to 15 followed by / Numeric Date format DDMMYYYY or Zeroes
E167	Car – Date available To	2 Numeric value 01 through to 15 followed by / Numeric Date format DDMMYYYY or Zeroes
E168	Car – Cash Equivalent	2 Numeric value 01 through to 15 followed by /

		1 - 11 Numeric
E169	Fuel – Date available From	2 Numeric value 01 through to 15 followed by / Numeric Date Format DDMMYYYY or Zeroes
E170	Fuel – Date available To	2 Numeric value 01 through to 15 followed by / Numeric Date Format DDMMYYYY or Zeroes
E171	Fuel – Cash Equivalent	2 Numeric value 01 through to 15 followed by / 1 - 11 Numeric
E172	Car – Date first registered	2 Numeric value 01 through to 15 followed by / Numeric Date format DDMMYYYY or Zeroes
E173	Car – CO2 Emission's	2 Numeric value 01 through to 15 followed by / 7 Numeric value 1 through to 9999999 Else X or Blanks
E174	Car – Engine sixe (CC) of car	2 Numeric value 01 through to 15 followed by / 7 Numeric value 1 through to 9999999
E175	Car – Price of Accessories	2 Numeric value 01 through to 15 followed by / 1 - 11 Numeric
E176	Car – Capital Contrbution	2 Numeric value 01 through to 15 followed by / 1 - 11 Numeric
E177	Car – Amount paid by employee towards private use of car	2 Numeric value 01 through to 15 followed by / 1 - 11 Numeric

These Data Items are available for use in User Defined screens / or the screen in Pay Results VIewedand user defined results and reports.

Example entry of Company Car details

An employee has been issued with a company car on 31st March 2027 and the first opportunity of reporting this to HMRC is in April 2027 as with payroll reporting information on the FPS to HMRC and the benefit value being added to taxable gross under PBIK.

The following is to illustrate (the values are illustrative only and not based on actual benefit calculations):

- Adam Adamson
- Alfa Romeo Guilietta
- CO2 99g/km
- Diesel
- Registration AB22 DEF
- Registered 1st May 2026
- List price £25,650
- Benefit £1,357, no OpRA cash allowance alternative
- Available from 31st March 2027
- Available until – not known – yet!

The Following illustrates an example of the data (however it contains a mis-keying error as an example):

Data entered	The FPS reports
E16001/N	(new car / new year)
E16101/ALFA ROMEO GUILIETTA	ALFA ROMEO GUILIETTA
E16201/099	099
E16301/D	D
E16401/AB26 CDE (e.g. keying error)	AB26 CDE
E17201/01052026	01052026
E16501/2565000 (full year prediction)	£25,650.00
E16601/31032027	06042027 (date cannot be before 6th April)
	05042028 (assumption for the full tax year)
E16801/135700	£1,357.00

In the example the registration has been entered incorrectly and requires correction, then the following data would be entered to report a correction to HMRC:

Data entered	The FPS reports
E16001/A	YES (amendment/correction)
	ALFA ROMEO GUILIETTA
	099
	D
E16401/AB18 DEF	AB26 DEF
	01052026
	£25,650.00
	06042027
	05042028
	£1,357.00

If E16001/A was not entered, then the SD Worx system would be updated with the correct information but would not be reported through to HMRC as there is no instruction to do so.

If the car was to be withdrawn on 7th April 2028, then the following would apply if reported in March 2028 pay cycle FPS.

Data entered	The FPS reports
E16001/A	YES (amendment)
	ALFA ROMEO GUILIETTA
	099
	D
	AB26 DEF
	£25,650.00
	01052026
	06042027
E16701/07042028	05042028 (date cannot be after 5th April)
	£1,357.00

If the car was withdrawn reported to be reported in April 2028 along with the final amount of related PBIK then the following would be applied for the April 2028 payroll and associated with FPS.

Data entered	The FPS reports
E16001/N	(new year)
	ALFA ROMEO GUILIETTA
	099
	D
	AB26 DEF
	£25,650.00
	01052022
	06042028 (date cannot be before 6th April)
E16701/07042028	07042028
E16801/744	£7,44

A new or replacement car would be entered under a different car identifier such as 02. So, if a new car was being received on 8th April 2028, then the following is an example of the additional change on the April 2028 FPS submission – both details would appear on the same FPS record for the employee:

Data entered	The FPS reports
E16001/N	(new year)
	ALFA ROMEO GUILIETTA
	099
	D
	AB26 DEF
	£25,650.00
	01052026
	06042028 (date cannot be before 6th April)
E16701/07042028	07042028
E16801/744	£7.44
E16002/N	(new car)
E16102/MERCEDES BENZ C250 HYBRID	MERCEDES BENZ C350 HYBRID
E16202/075	075
E16302/A	A
E16402/GH28 JKL	GH28 JKL
E16502/4150000	£41,500.00
E16602/08042028	08042028
	05042029 (assumption to end of tax year)

E16802/150000	£1,500.00

Data Reporting

Car data is available for view, extraction, and reporting in several ways. User defined panels for both entry and viewing are available as well as the ability to create user defined reports.

SD Worx reporting also offers the ability to obtain copies of the Company Car data being reported under formal Payrolling of Benefits In Kind.

These can be found using online reporting under Miscellaneous reports for those customers who have PBIK capability as part of their purchased services:

- Home > Applications > Reporting > Miscellaneous > PBIK Company Cars and Fuel By Paygroup
- Home > Applications > Reporting > Miscellaneous > PBIK Company Cars and Fuel By Payroll

Disclaimer: This guide does not constitute formal tax or legal advice and is not intended or considered to be a substitute for professional advice. It is based on signposted HMRC information and the application by a user within the SD Worx pay solution. The examples are illustrative only. It is not intended to be relied upon in any specific context or as a substitute for seeking tax or legal advice on a specific circumstance, as each case may be different.