

March 2020

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 2020 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 new advisory rates are summarised in the following table, those highlighted in yellow are the ones which have changed since the last memorandum was issued in December 2019:

Petrol	Petrol	Petrol	Diesel	Diesel	Diesel	Electric*
1400cc or less	1401 to 2000cc	Over 2000cc	1600cc or less	1601 to 2000cc	Over 2000cc	All
12p	14p	20p	9p	11p	13p	4p

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