

Samson and Delilah are a married couple. Samson was born on 24 June 1964 and Delilah was born on 6 May 1962.

They are both employed by Rope plc, and Delilah is also a partner in a partnership. The following information is available in respect of the tax year 2014–15:

Delilah

(2) Throughout the tax year 2014–15, Rope plc provided Delilah with a petrol powered motor car which has a list price of £67,200, and an official CO₂ emission rate of 207 grams per kilometre. Rope plc does not provide Delilah with any fuel for private journeys. Delilah was unable to drive her motor car for a period during the tax year 2014–15 because of a skiing accident, and during this period Rope plc provided her with a chauffeur at a total cost of £9,400.

Required:

What taxable benefit will arise due to Rope Plc providing the car?

Car benefit percentage

The relevant base level of CO₂ emissions is 95 grams per kilometre.

The percentage rates applying to petrol cars with CO₂ emissions up to this level are:

75 grams per kilometre or less 5%

76 grams to 94 grams per kilometre 11%

95 grams per kilometre 12%