

Paper

The United Reformed Church 86 Tavistock Place London WC1H 9RT

Memorandum

To: Stipendiary Ministers & Church Related Community Workers
and Synod Treasurers

Copy to: Members of Assembly Finance & MoM committee, PLATO

From: Judy Stockings, Senior Finance Officer

Date: June 2010

Subject: 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 advisory fuel rates which are effective from **1st June 2010** and are to be used 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 as follows:

Petrol	Petrol	Petrol	Diesel	Diesel
1400cc or less	1401 to 2000cc	Over 2000cc	Up to 2000cc	Over 2000cc
12p	15p	21p	11p	16p

To avoid the cost of an additional mailing to all churches, I have not advised your church treasurer directly of this change and I would be grateful if you would do so on my behalf if this change applies to you. With thanks for your assistance in this matter.