



### **TIP OF THE MONTH - LOW EMISSION BUSINESS CARS**

As you may be aware, the 100% tax write-off for a low emission car is due to end on 31 March 2015 and from 1 April next year the level of qualifying CO2 emissions to get the full tax write-off goes down sharply from the current 110 g/km to 95 g/km.

If you like the idea of getting a 100% tax write-off of the purchase price in one go, but at the same time prefer to have a car with a degree of performance, take a look at the Mini Cooper 1.6D. It uses 104 g/km of CO2 emissions (watch out if you go for some performance extras which increase CO2 emission levels), which is within the current limit, but won't be from April 2013. With 0 to 60 in just under 10 seconds, it certainly has its attractions if you purchase one before next April!

There are some other examples which we will be pleased to run through with you. Naturally enough, if you run a business as a sole trader or partner, the tax write-off is reduced by reference to any private use of the car.