

December 2022

MEMORANDUM

To: Stipendiary Ministers & Church Related Community Workers driving church owned cars
Copy to: Members of Assembly Finance, MoM Sub-Committee, Synod Moderators, Synod Treasurers and PLATO
From: Mary Steele, Payroll Manager
Subject: Church owned cars

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 1 December 2022 and 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 rates highlighted in yellow are the ones which have changed since the advisory fuel rates were issued in September 2022.

Petrol	Petrol	Petrol	Diesel	Diesel	Diesel	Electric*
--------	--------	--------	--------	--------	--------	-----------