

## Fact Sheet : Ultra Low Emissions Vehicles (ULEVs)

### Eligibility for Salary Sacrifice

From 6 April 2017 a car must be a ULEV with CO<sub>2</sub> emissions of 75 gm/km or less.

A list of suitable vehicles may be found on the Zenith mycar online web-site pages.

### Types of Engines

- Hybrid

Plug-in hybrid vehicles combine both a plug-in battery pack and an electric motor with a traditional internal combustion engine. Both the electric motor and the internal combustion engine can drive the wheels.

- E-R EV

Extended-range electric vehicles have a plug-in battery pack and electric motor, as well as an internal combustion engine.

- Hydrogen Fuel Cells

Hydrogen fuel cell vehicles, also known as Fuel Cell Electric Vehicles (FCEVs), have a fuel cell stack which uses hydrogen to produce electricity which then powers the wheels of the vehicle car.

- Zero Emission Electric

100% electric vehicles, otherwise known as “battery electric vehicles” or “pure electric vehicles”, are wholly driven by an electric motor, powered by a battery that can be plugged into the mains. There is no combustion engine.

### Makes / Models

Leading manufacturers who making electric and hybrid cars include Audi, BMW, Kia, Mercedes, Mitsubishi, Nissan, Renault, Toyota and Volkswagen.

### Surrey mycar Lease Car Scheme

The current SCC mycar fleet includes cars, ranging from small hatchbacks to SUVs, manufactured by Mitsubishi, Nissan and Toyota with emissions ranging from 39 – 75 gm/km.

### Surrey Pay Business Mileage Re-imbursement Rates

To accord with HMRC Guidance and to avoid payment of additional tax :-

- the rates paid to staff for miles driven in Hybrid Vehicles are the same as those paid to staff who claim for miles driven in conventional diesel or petrol engined cars.
- HMRC do not regard electricity as a fuel. However the Surrey Pay re-imbursement rate for business miles driven up to 10,000 miles a year in electric cars is a flat rate of 35p a mile and 15p per mile for additional miles driven above 10,000 a year.

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