DATE:	03 July 2018	FOI REQUEST NO:	50 1819
DAIL.	03 July 2010	I OI KEQUEST NO.	30_1019

My request is regarding the Principle Officers (Chief, Deputy Chief and/or Assistant Chief) of your fire service and the provision of 'company' cars as a benefit in kind.

Please send me the following information:

- Do you provide any of your Principle Officers with 'company' cars? Yes (except the Deputy Chief)
  And if so,
- 2. What types of vehicle, (make and model) are provided? BMW X4 and AUDI Q5
- 3. Under what deal are these vehicles provided? (e.g. leased, brigade funded/owned etc). Leased/Brigade Contribution (on the Halton Housing Framework agreement) and there is also an employee contribution.
- 4. How often are these vehicles replaced/upgraded? 3 to 4 years
- 5. For tax purposes, how are these vehicles treated, i.e. company car or emergency vehicle? The operation staff cars are classed as emergency vehicles for tax purposes. Support staff cars are classed as company cars and taxed as a benefit in kind.