



# Finance Act 2009

## 2009 CHAPTER 10

### PART 1

#### CHARGES, RATES, ALLOWANCES, ETC

##### *Vehicle excise duty*

### 13 Rates for 2009-10

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1 (general)—
  - (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for “£185” substitute “ £190 ”, and
  - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£120” substitute “ £125 ”.
- (3) In paragraph 1B (graduated rates for light passenger vehicles), for the table substitute—

“TABLE

<i>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	120	15	35
120	140	100	120
140	150	105	125

**Changes to legislation:** Finance Act 2009, Cross Heading: Vehicle excise duty is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

150	165	130	150
165	185	155	175
185	225	200	215
225		390	405

The table has effect in relation to vehicles first registered under this Act before 23 March 2006 as if—

- (a) in column (3), in the last row, “200” were substituted for “ 390 ”, and
  - (b) in column (4), in the last row, “215” were substituted for “ 405 ”.”
- (4) In paragraph 1J (light goods vehicles)—
- (a) in sub-paragraph (a) (vehicle which is not lower-emission van), for “£180” substitute “ £185 ”, and
  - (b) in sub-paragraph (b) (lower-emission van), for “£120” substitute “ £125 ”.
- (5) The amendments made by this section have effect in relation to licences taken out on or after 1 May 2009.

#### 14 Rates from April 2010

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1(2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for “£190” substitute “ £205 ”.
- (3) Paragraph 1B (graduated rates for light passenger vehicles) is amended as follows.
- (4) For “table” substitute “ tables ”.
- (5) Omit the “and” at the end of paragraph (a).
- (6) Insert at the end of paragraph (b) “and
  - (c) whether or not the duty is payable on the first vehicle licence for the vehicle.”
- (7) For the table substitute—

“TABLE 1

#### RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<i>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
130	140	100	110
140	150	115	125
150	165	145	155

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165	175	240	250
175	185	290	300
185	200	415	425
200	225	540	550
225	255	740	750
255		940	950

TABLE 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<i>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30
120	130	80	90
130	140	100	110
140	150	115	125
150	165	145	155
165	175	170	180
175	185	190	200
185	200	225	235
200	225	235	245
225	255	415	425
255		425	435

Table 2 has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

- (a) in column (3), in the last two rows, “235” were substituted for “ 415 ” and “425”, and
- (b) in column (4), in the last two rows, “245” were substituted for “ 425 ” and “435”.

(8) In paragraph 1J(a) (light goods vehicle which is not lower-emission van), for “£185” substitute “ £200 ”.

(9) Schedule 4 contains further provision about rates of vehicle excise duty etc.

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- (10) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2010.

**Changes to legislation:**

Finance Act 2009, Cross Heading: Vehicle excise duty is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)