



# Finance Act 2018

## 2018 CHAPTER 3

### PART 3

#### MISCELLANEOUS AND FINAL

##### *Updating of statutory references*

#### **48 CO<sub>2</sub> emissions figures etc**

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended in accordance with subsections (2) to (5).
- (2) In paragraph 1A(2) (meaning of “light passenger vehicle”), at the end insert “ or, as the case may be, within Category M1 of Annex II to Directive [2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver's seat) ”.
- (3) In paragraph 1G(1) (meaning of “EU certificate of conformity”), for “issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended” substitute “ within the meaning of Council Directive [70/156/EEC](#) or Directive [2007/46/EC](#) of the European Parliament and of the Council of 5 September 2007 ”.
- (4) In paragraph 1GA (vehicles to which Part 1AA applies etc)—
  - (a) in sub-paragraph (2), for “has the meaning given by paragraph 1A(2)” substitute “ means a vehicle within Category M1 of Annex II to Directive [2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver's seat) ”,
  - (b) omit sub-paragraph (3)(a),
  - (c) for sub-paragraph (3)(d) substitute—
    - “(d) paragraph 1G(2) (meaning of “UK approval certificate”).”,
    - and
  - (d) after sub-paragraph (3) insert—

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Section 48. (See end of Document for details)*

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- “(4) References in this Part of this Schedule to an “EU certificate of conformity” are to a certificate of conformity within the meaning of Directive [2007/46/EC](#).
- (5) Sub-paragraphs (3) and (4) of paragraph 1A of this Schedule (meaning of “the applicable CO<sub>2</sub> emissions figure”) apply for the purposes of this Part of this Schedule as they apply for the purposes of Part 1A of this Schedule, but—
- (a) any reference to an EU certificate of conformity in paragraph 1A(3) or (4) is to be construed in accordance with sub-paragraph (4) of this paragraph, and
  - (b) for the purpose of determining the applicable CO<sub>2</sub> emissions figure, ignore any WLTP (worldwide harmonised light-duty vehicles test procedures) values specified in an EU certificate of conformity.”
- (5) In paragraph 1H(2) (meaning of “light goods vehicle”), at the end insert “ or, as the case may be, within Category N1 of Annex II to Directive [2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes) ”.
- (6) In Schedule 2 to VERA 1994 (exempt vehicles), in paragraph 25(4)(b), for “Schedule)” substitute “ Schedule as read with paragraph 1GA(5) of that Schedule) ”.
- (7) The amendments made by subsections (2) to (6) have effect in relation to licences taken out on or after 29 November 2017.
- (8) ITEPA 2003 is amended in accordance with subsections (9) to (11).
- (9) In section 136 (car with a CO<sub>2</sub> emissions figure: post-September 1999 registration)—
- (a) after subsection (2) insert—
 

“(2A) For the purpose of determining the car's CO<sub>2</sub> emissions figure, ignore any WLTP (worldwide harmonised light-duty vehicles test procedures) values specified in an EC certificate of conformity.”, and
  - (b) in subsection (3), for “This” substitute “ Subsection (2) ”.
- (10) In section 137 (car with a CO<sub>2</sub> emissions figure: bi-fuel cars)—
- (a) after subsection (2) insert—
 

“(2A) For the purpose of determining the car's CO<sub>2</sub> emissions figure, ignore any WLTP (worldwide harmonised light-duty vehicles test procedures) values specified in an EC certificate of conformity.”, and
  - (b) in subsection (3), for “This” substitute “ Subsection (2) ”.
- (11) In section 171(1) (minor definitions: general)—
- (a) in the definition of “EC certificate of conformity”, for “issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended” substitute “ within the meaning of Council Directive [70/156/EEC](#) or Directive [2007/46/EC](#) of the European Parliament and of the Council of 5 September 2007 ”, and
  - (b) in the definition of “EC type-approval certificate”, for “Council Directive [70/156/EEC](#), as amended” substitute “ Council Directive [70/156/EEC](#) or

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an EC type-approval certificate within the meaning of Council Directive  
[2007/46/EC](#)”.

- (12) The amendments made by subsections (9) to (11) have effect for the tax year 2017-18  
and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 48.