

Status: Point in time view as at 01/04/2020.

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1GB is up to date with all changes known to be in force on or before 18 June 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)

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

[^{F1}PART 1AA

LIGHT PASSENGER VEHICLES REGISTERED ON OR AFTER 1 APRIL 2017

Textual Amendments

F1 Sch. 1 Pt. 1AA inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(2\)\(c\)](#)

Exemption from paying duty on first vehicle licence for certain vehicles

1GB (1) No vehicle excise duty shall be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies if the vehicle is within sub-paragraph ^{F2}... (3).

^{F3}(2)

(3) A vehicle is within this sub-paragraph if—

- (a) its applicable CO₂ emissions figure exceeds 0 g/km but does not exceed 50 g/km, and
- (b) condition A, B or C in paragraph 1C is met.]

Textual Amendments

F2 Words in Sch. 1 para. 1GB(1) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(4\)\(a\)](#) (with s. 85(8))

F3 Sch. 1 para. 1GB(2) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(4\)\(b\)](#) (with s. 85(8))

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