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SCHEDULES

SCHEDULE 1 **U.K.**

ANNUAL RATES OF DUTY

^[F1]PART IA **U.K.**

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

F1 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.
- (2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means a vehicle within Category M1 of Annex II to Council Directive [70/156/EEC](#) (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).
- (3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—
- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.
- (5) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies—

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- (a) its status as such a vehicle, and
 (b) the applicable CO₂ emissions figure,
 are not affected by any subsequent modification of the vehicle.

Graduated rates of duty

[^{F2}1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with [^{F3}the following table] by reference to—

- (a) the applicable CO₂ emissions figure, and
 (b) whether the vehicle qualifies for the reduced rate of duty [^{F4}or is liable to the standard] rate of duty.

[^{F5}TABLE

<i>CO₂ 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	150	95	115
150	165	120	140
165	185	145	165
185	225	190	205
225		285	300

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

- (a) in column (3), in the last row, “190” were substituted for “ 285 ”, and
 (b) in column (4), in the last row, “205” were substituted for “ 300 or is liable to the standard ”.]

Textual Amendments

- F2** Sch. 1 para. 1B substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(3\)](#)
F3 Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(4\)](#)
F4 Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(5\)](#)
F5 [Sch. 1 para. 1B](#); Table and words substituted (with effect as mentioned in s. 11(10) of the amending Act) for Tables A and B by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(6\)](#)

The reduced rate

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.

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- [^{F6}(2) Condition A is that the vehicle—
- (a) is constructed—
 - (i) so as to be propelled by a relevant type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of relevant types of fuel, or
 - (b) is constructed or modified—
 - (i) so as to be propelled by a prescribed type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.]
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
 - (b) has incorporated such equipment since its first registration.
- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle’s first registration, as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
 - (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
 - (d) for a fee to be paid for such an examination;
 - (e) for the form and content of such a certificate;
 - (f) for the revocation, cancellation or surrender of such a certificate;
 - (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
 - (h) for appeals against any determination not to issue such a certificate.
- [In this paragraph—
- ^{F7}(6) “bioethanol” has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979,
- “relevant type of fuel” means—
- (a) bioethanol, or
 - (b) a mixture of bioethanol and unleaded petrol, if the proportion of bioethanol by volume is at least 85%, and
- “unleaded petrol” has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979.
- (7) The Secretary of State may, with the consent of the Treasury, by regulations amend sub-paragraph (6).]

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Textual Amendments

- F6** Sch. 1 para. 1C(2) substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(a)
- F7** Sch. 1 para. 1C(6)(7) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(b)

[^{F8} The standard rate]

Textual Amendments

- F8** Sch. 1 para. 1D substituted (with effect as mentioned in s. 11(10) of the amending Act) for Sch. 1 paras. 1D 1E by Finance Act 2007 (c. 11), s. 11(7)

^{F8}1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.]

The premium rate

^{F9}1E

Meaning of “prescribed”

1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

Meaning of “EC certificate of conformity” and “UK approval certificate”

1G (1) References in this Part of this Schedule to an “EC certificate of conformity” are to a certificate of conformity 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.

(2) References in this Part of this Schedule to a “UK approval certificate” are to a certificate issued under—

- (a) section 58(1) or (4) of the ^{M1}Road Traffic Act 1988, or
- (b) Article 31A(4) or (5) of the ^{M2}Road Traffic (Northern Ireland) Order 1981.]

Marginal Citations

- M1** 1988 c. 52.
- M2** S.I. 1981/154 (N.I. 1).

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