

*Status: Point in time view as at 01/04/2020.*

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## SCHEDULES

### SCHEDULE 1

#### ANNUAL RATES OF DUTY

#### [<sup>F1</sup>PART IA

#### LIGHT PASSENGER VEHICLES [<sup>F2</sup>REGISTERED BEFORE 1 APRIL 2017]: GRADUATED RATES OF DUTY

##### Textual Amendments

- F1** Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3  
**F2** Words in Sch. 1 Pt. 1A heading inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(a)

#### *Vehicles to which this Part applies*

- 1A (1) This Part of this Schedule applies to a vehicle which—
- is first registered<sup>[F3]</sup>, under this Act or under the law of a country or territory outside the United Kingdom,<sup>[F4]</sup> after 28 February 2001 but before 1 April 2017], and
  - is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
    - identifies the vehicle as having been approved as a light passenger vehicle, and
    - specifies a CO<sub>2</sub> 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) [<sup>F5</sup>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) For the purposes of this Part of this Schedule “the applicable CO<sub>2</sub> emissions figure” is—
- where the EC certificate of conformity or UK approval certificate specifies only one CO<sub>2</sub> emissions figure, that figure, and
  - where it specifies more than one, the figure specified as the CO<sub>2</sub> emissions (combined) figure.

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- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO<sub>2</sub> emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO<sub>2</sub> emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO<sub>2</sub> emissions (combined) figure specified.
- (5) If a vehicle is on first registration<sup>[F6]</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies—
  - (a) its status as such a vehicle, and
  - (b) the applicable CO<sub>2</sub> emissions figure,
 are not affected by any subsequent modification of the vehicle.

**Textual Amendments**

**F3** Words in Sch. 1 para. 1A(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(a\)](#)

**F4** Words in Sch. 1 para. 1A(1)(a) substituted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(b\)](#)

**F5** Words in Sch. 1 para. 1A(2) inserted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [s. 48\(2\)](#)

**F6** Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(b\)](#)

*Graduated rates of duty*

- [F7]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 [F8]the following [F9]table]] by reference to—
- (a) the applicable CO<sub>2</sub> emissions figure, <sup>F10</sup> ... [F11]and ]
  - (b) whether the vehicle qualifies for the reduced rate of duty [F12]or is liable to the standard] rate of duty <sup>F13</sup> ...
  - <sup>F14</sup>(c) .....

<i>[F15]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	115	125
130	140	140	150
140	150	155	165
150	165	195	205

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<i>[<sup>F15</sup>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>
165	175	230	240
175	185	255	265
185	200	295	305
200	225	320	330
225	255	555	565
255	—	570	580]

[<sup>F16</sup>[<sup>F17</sup>The table] 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—

[<sup>F18</sup>(a) in column (3), in the last two rows, “320” were substituted for “555” and “570”, and

(b) in column (4), in the last two rows, “330” were substituted for “565” and “580”.]]]

#### Textual Amendments

- F7** 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\(3\)](#)
- F8** 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\(3\)\(4\)](#)
- F9** Word in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(a\)](#)
- F10** Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with s. 14(10) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), s. 14\(5\)](#)
- F11** Word in Sch. 1 para. 1B(a) inserted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(b\)](#)
- F12** 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\(3\)\(5\)](#)
- F13** Word in Sch. 1 para. 1B(b) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\), s. 20\(3\)\(c\)](#)
- F14** Sch. 1 para. 1B(c) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\), s. 20\(3\)\(d\)](#)
- F15** Sch. 1 para. 1B Table substituted (with effect in accordance with s. 83(11) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 83\(3\)](#)
- F16** Words following Sch. 1 para. 1B Table substituted (with effect in accordance with s. 14(10) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 14\(7\)](#)
- F17** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(f\)\(i\)](#)
- F18** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 83(11) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 83\(4\)](#)

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*The reduced rate*

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

[<sup>F19</sup>(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 [<sup>F20</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] 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 [<sup>F21</sup>that] 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 [<sup>F22</sup>under this Act], 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—

<sup>F23</sup>(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

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“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).]

#### Textual Amendments

- F19** 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)
- F20** Words in Sch. 1 para. 1C(3)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(a)
- F21** Word in Sch. 1 para. 1C(3)(b) substituted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(b)
- F22** Words in Sch. 1 para. 1C(4) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(c)
- F23** 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)

*[<sup>F24</sup> The standard rate]*

#### Textual Amendments

- F24** 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)

[<sup>F24</sup>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*

.....

*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 [<sup>F26</sup>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].

(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 <sup>M1</sup>Road Traffic Act 1988, or
- (b) Article 31A(4) or (5) of the <sup>M2</sup>Road Traffic (Northern Ireland) Order 1981.]

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#### **Textual Amendments**

**F26** Words in Sch. 1 para. 1G(1) substituted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 48\(3\)](#)

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#### **Marginal Citations**

**M1** 1988 c. 52.

**M2** S.I. 1981/154 (N.I. 1).

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