

*Status: Point in time view as at 10/07/2003.*

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Graduated rates of duty is up to date with all changes known to be in force on or before 12 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

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

#### 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

#### *Graduated rates of duty]*

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 the following table by reference to—

- (a) the applicable CO<sub>2</sub> emissions figure, and
- (b) whether the vehicle qualifies for the reduced rate of duty, or is liable to the standard rate or the premium rate of duty.

[ <sup>F2</sup> CO <sub>2</sub> emissions figure		Rate		
(1)	(2)	(3)	(4)	(5)
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard Rate</i>	<i>Premium rate</i>
g/km	g/km	£	£	£
	100	55	65	75
100	120	65	75	85
120	150	95	105	115
150	165	115	125	135
165	185	135	145	155
185		155	160	165]

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#### **Textual Amendments**

- F2** Table in [Sch. 1 para. 1B](#) substituted (10.7.2003 with application as mentioned in [s. 14\(4\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 14\(2\)](#)

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