

*Status: Point in time view as at 19/07/2006.*

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Part IB is up to date with all changes known to be in force on or before 06 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

#### PART IB

#### LIGHT GOODS VEHICLES

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

- 1H (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 identifies the vehicle as having been approved as a light goods vehicle.
- (2) In sub-paragraph (1)(b) a “light goods vehicle” means a vehicle within Category N1 of Annex II to Council Directive [70/156/EEC](#) (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes).
- (3) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

##### *Annual rate of duty*

- 1J The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- (a) if the vehicle is not a lower-emission van, [<sup>F1</sup>£170] ;
  - (b) if the vehicle is a lower-emission van, [<sup>F2</sup>£110] .

#### Textual Amendments

- F1** Words in [Sch. 1 para. 1J\(a\)](#) substituted (19.7.2006 with effect as mentioned in [s. 13\(10\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(5\)](#)
- F2** Words in [Sch. 1 para. 1J\(b\)](#) substituted (10.7.2003 with application as mentioned in [s. 14\(4\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 14\(3\)\(b\)](#)

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For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “lower-emission van” if—

- [<sup>F3</sup>1K (a) the vehicle is first registered on or after 1st March 2003 [<sup>F4</sup>and before 1st January 2007], and
- (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive 70/220/EEC by Directive 98/69/EC of the European Parliament and of the Council) are not exceeded during a Type I test.

Reference mass of vehicle		Limit values for types of emissions by reference to vehicle type						
		CO		HC	NO <sub>x</sub>		HC + NO <sub>x</sub>	PM
Exceeding	Not exceeding	Petrol	Diesel	Petrol	Petrol	Diesel	Diesel	Diesel
kg	kg	g/km	g/km	g/km	g/km	g/km	g/km	g/km
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1,760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06

#### Textual Amendments

- F3** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), s. 16(1)
- F4** Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(6)

1L In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive 70/220/EEC as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO<sub>x</sub>” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

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