



Finance Act 2008

2008 CHAPTER 9

PART 8

MISCELLANEOUS

Vehicle excise duty

146 Rates for new lower-emission vans

- (1) Part 1B of Schedule 1 to VERA 1994 (annual rates of duty: light goods vehicles) is amended as follows.
- (2) In paragraph 1J(a) and (b) (rates), after “a” insert “ pre-2007 or post-2008 ”.
- (3) In paragraph 1K (meaning of “lower-emission van”), for “ “lower-emission van”” substitute “pre-2007 lower-emission van” .
- (4) After paragraph 1L insert—

“1M

For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “post-2008 lower-emission van” if—

- (a) the vehicle is first registered on or after 1 January 2009 and before 1 January 2011,
- (b) it is a vehicle to which Regulation (EC) No 715/2007 of the European Parliament and of the Council applies (see Article 2 of that Regulation),
- (c) it is powered by a compression ignition engine, and
- (d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.”

Status:

Point in time view as at 21/07/2008.

Changes to legislation:

Finance Act 2008, Section 146 is up to date with all changes known to be in force on or before 30 July 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.