



Finance Act 2009

2009 CHAPTER 10

PART 1

CHARGES, RATES, ALLOWANCES, ETC

Vehicle excise duty

14 Rates from April 2010

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1(2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for “£190” substitute “£205”.
- (3) Paragraph 1B (graduated rates for light passenger vehicles) is amended as follows.
- (4) For “table” substitute “tables”.
- (5) Omit the “and” at the end of paragraph (a).
- (6) Insert at the end of paragraph (b) “and
 - (c) whether or not the duty is payable on the first vehicle licence for the vehicle.”
- (7) For the table substitute—

Status: This is the original version (as it was originally enacted).

“TABLE 1

RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<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>
130	140	100	110
140	150	115	125
150	165	145	155
165	175	240	250
175	185	290	300
185	200	415	425
200	225	540	550
225	255	740	750
255	—	940	950

TABLE 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<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	110	10	20
110	120	20	30
120	130	80	90
130	140	100	110
140	150	115	125
150	165	145	155
165	175	170	180
175	185	190	200
185	200	225	235

Table 2 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—

- (a) in column (3), in the last two rows, “235” were substituted for “415” and “425” and
 (b) in column (4), in the last two rows, “245” were substituted for “425” and “435”.

Status: This is the original version (as it was originally enacted).

<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>
200	225	235	245
225	255	415	425
255	—	425	435”

Table 2 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—

- (a) in column (3), in the last two rows, “235” were substituted for “415” and “425”, and
(b) in column (4), in the last two rows, “245” were substituted for “425” and “435”.

- (8) In paragraph 1J(a) (light goods vehicle which is not lower-emission van), for “£185” substitute “£200”.
- (9) Schedule 4 contains further provision about rates of vehicle excise duty etc.
- (10) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2010.