

SCHEDULES

SCHEDULE 18

Section 86

ABOLITION OF REDUCED RATES FOR VEHICLES SATISFYING REDUCED POLLUTION REQUIREMENTS

PART 1

AMENDMENTS OF THE VEHICLE EXCISE AND REGISTRATION ACT 1994

- 1 VERA 1994 is amended as follows.
- 2 Omit section 61B (certificates as to reduced pollution).
- 3 In consequence of the amendment made by paragraph 2—
 - (a) in section 45 (false declarations etc), in subsections (3A) and (3B) omit “or 61B”,
 - (b) in Schedule 1 (annual rates of duty)—
 - (i) in paragraph 3(6) omit paragraph (a) and the “and” following it,
 - (ii) in paragraph 4(7) omit paragraph (a) and the “and” following it,
 - (iii) in paragraph 5(6) omit paragraph (a) and the “and” following it, and
 - (iv) in paragraph 7(3) omit paragraph (a) and the “and” following it, and
 - (c) in paragraph 22 of Schedule 2 (exempt vehicles: vehicle testing etc)—
 - (i) in sub-paragraph (1)(a) for “, a vehicle weight test or a reduced pollution test” substitute “or a vehicle weight test”,
 - (ii) in sub-paragraph (2) omit “a reduced pollution test or”,
 - (iii) in sub-paragraph (2A), in both places it occurs, omit “or a reduced pollution test”,
 - (iv) in sub-paragraph (3) omit “, or a reduced pollution test”,
 - (v) omit sub-paragraph (6AA),
 - (vi) in sub-paragraph (6B) for “, a vehicle weight test or a reduced pollution test” substitute “or a vehicle weight test”, and
 - (vii) in sub-paragraphs (8) and (9) omit paragraph (d) and the “or” following paragraph (c).
- 4 In paragraph 3 of Schedule 1 (annual rates of duty: buses)—
 - (a) in sub-paragraph (1) omit “with respect to which the reduced pollution requirements are not satisfied”, and
 - (b) omit sub-paragraph (1A).
- 5 In paragraph 6 of Schedule 1 (annual rates of duty: vehicles used for exceptional loads), in sub-paragraph (2A)—

- (a) in paragraph (a) omit “in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied,”
 - (b) omit the “and” following paragraph (a), and
 - (c) omit paragraph (b).
- 6 In paragraph 7 of Schedule 1 (annual rates of duty: haulage vehicles), for sub-paragraph (3A) substitute—
- “(3A) The rate referred to in sub-paragraph (1)(b) is £350.”
- 7 Omit paragraphs 9A and 9B of Schedule 1.
- 8 Omit paragraphs 11A and 11B of Schedule 1.
- 9 In paragraph 11C of Schedule 1 (annual rates of duty: tractive units), in sub-paragraph (2)—
- (a) in paragraph (a) omit “in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied,”, and
 - (b) omit paragraph (b).
- 10 In consequence of the amendments made by paragraphs 4 to 9—
- (a) in section 13 (trade licences: duration and amount of duty) omit subsection (7)(a) and the “and” following it,
 - (b) in section 13 (trade licences: duration and amount of duty) as set out in paragraph 8(1) of Schedule 4 to VERA 1994 which is to have effect on and after a day appointed by order, omit subsection (7)(a) and the “and” following it,
 - (c) in section 15 (vehicles becoming chargeable to duty at a higher rate), omit subsection (2A),
 - (d) in paragraph 9 of Schedule 1 (annual rates of duty: rigid goods vehicles)—
 - (i) in sub-paragraph (1), omit “is not a vehicle with respect to which the reduced pollution requirements are satisfied and which”,
 - (ii) omit sub-paragraph (3)(a), and
 - (iii) in sub-paragraph (4), omit paragraph (a) and the “and” following it, and
 - (e) in paragraph 11 of Schedule 1 (annual rates of duty: tractive units)—
 - (i) in sub-paragraph (1), omit “is not a vehicle with respect to which the reduced pollution requirements are satisfied and which”,
 - (ii) omit sub-paragraph (3)(a), and
 - (iii) in sub-paragraph (4), omit paragraph (a) and the “and” following it.

PART 2

COMMENCEMENT

Introduction

- 11 This Part of this Schedule makes provision for the coming into force of the amendments made by Part 1.

Licences taken out on or after 1 April 2014

- 12 In the case of an exceptional load vehicle—
- (a) which is charged to HGV road user levy, and
 - (b) which satisfies the reduced pollution requirements for the purposes of VERA 1994,
- the amendments made by paragraphs 5 and 10 have effect in relation to licences taken out on or after 1 April 2014.
- 13 In the case of a rigid goods vehicle or tractive unit—
- (a) which has a revenue weight of not less than 12,000 kgs, and
 - (b) which satisfies the reduced pollution requirements for the purposes of VERA 1994,
- the amendments made by paragraphs 7 to 10 have effect in relation to licences taken out on or after 1 April 2014.

Licences taken out on or after 1 April 2016

- 14 In the case of the vehicles described in paragraph 15 the amendments made by paragraphs 4 to 10 have effect in relation to licences taken out on or after 1 April 2016.
- 15 Those vehicles are—
- (a) a bus, light exceptional load vehicle or haulage vehicle which satisfies the reduced pollution requirements for the purposes of VERA 1994 because paragraph 4 of Schedule 2 to the Regulations applies to the vehicle as result of it falling within item 1 or 2 of Table 1 or any of items 1 to 3 of Table 2 in that paragraph (or being taken to be a vehicle falling within item 1 of Table 1 or Table 2 as a result of paragraph 5 of that Schedule), and
 - (b) a rigid goods vehicle or tractive unit—
 - (i) which has a revenue weight below 12,000 kgs, and
 - (ii) which satisfies the reduced pollution requirements for the purposes of VERA 1994 because paragraph 4 of Schedule 2 to the Regulations applies to the vehicle as result of it falling within item 1 or 2 of Table 1 or any of items 1 to 3 of Table 2 in that paragraph (or being taken to be a vehicle falling within item 1 of Table 1 or Table 2 as a result of paragraph 5 of that Schedule).

Licences taken out on or after 1 January 2017

- 16 In the case of the vehicles described in paragraphs 17 and 18 the amendments made by paragraphs 4 to 10 have effect in relation to licences taken out on or after 1 January 2017.
- 17 A bus, light exceptional load vehicle or haulage vehicle which satisfies the reduced pollution requirements for the purposes of VERA 1994 because—
- (a) paragraph 4 of Schedule 2 to the Regulations applies to the vehicle as result of it falling within item 3 or 4 of Table 1 or item 4 of Table 2 in that paragraph,
 - (b) paragraph 4A of Schedule 2 to the Regulations applies to the vehicle as result of it meeting the requirements of paragraph 4B of that Schedule, or

- (c) paragraph 4C of Schedule 2 to the Regulations applies to the vehicle as result of it meeting the requirements of paragraph 4D of that Schedule.
- 18 (1) A rigid goods vehicle or tractive unit—
- (a) which has a revenue weight below 12,000 kgs, and
 - (b) which satisfies the reduced pollution requirements for the purposes of VERA 1994 for any of the reasons in sub-paragraph (2).
- (2) Those reasons are—
- (a) paragraph 4 of Schedule 2 to the Regulations applies to the vehicle as result of it falling within item 3 or 4 of Table 1 or item 4 of Table 2 in that paragraph,
 - (b) paragraph 4A of Schedule 2 to the Regulations applies to the vehicle as result of it meeting the requirements of paragraph 4B of that Schedule, or
 - (c) paragraph 4C of Schedule 2 to the Regulations applies to the vehicle as result of it meeting the requirements of paragraph 4D of that Schedule.

1 January 2017

- 19 The amendments made by paragraphs 2 and 3 come into force on 1 January 2017.

Interpretation

- 20 In this Schedule—
- “bus” has the same meaning as in paragraph 3(2) of Schedule 1 to VERA 1994;
 - “exceptional load vehicle” is a vehicle to which paragraph 6 of Schedule 1 to VERA 1994 applies by reason of falling within sub-paragraph (1) of that paragraph;
 - “haulage vehicle” has the same meaning as in paragraph 7(2) of Schedule 1 to VERA 1994;
 - “light exceptional load vehicle” means an exceptional load vehicle which is not charged to HGV road user levy;
 - “the Regulations” means the Road Vehicles (Registration and Licensing) Regulations 2002 ([S.I. 2002/2742](#));
 - “rigid goods vehicle” and “tractive unit” have the same meaning as in VERA 1994.