
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 18

VEHICLE CO₂ EMISSIONS CERTIFICATES

PART 2

AMENDMENTS OF ITEPA 2003

- 4 (1) In section 136 (car with a CO₂ emissions figure: post-September 1999 registration)—
- (a) in the heading, for “post-September 1999 registration” substitute “registration from 1st October 1999 to IP completion day”;
 - (b) in subsection (1) after “October 1999” insert “but before IP completion day”;
 - (c) in subsection (3) after “(bi-fuel cars)” insert “: registration from 1st January 2000 to IP completion day”.
- (2) After section 136 insert—

“136A Car with a CO₂ emissions figure: registration on or after IP completion day

- (1) This section applies to a car first registered on or after IP completion day if it is so registered on the basis of a qualifying emissions certificate.
- (2) The car’s CO₂ emissions figure is the figure specified in the qualifying emissions certificate unless more than one figure is specified, in which case the car’s CO₂ emissions figure is the figure specified as the CO₂ emissions (combined) figure.
- (3) For the purpose of determining the car’s CO₂ emissions figure ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicles test procedures) values.
- (4) Subsection (2) is subject to—
 - (a) section 137A (bi-fuel cars registered after IP completion day), and
 - (b) section 138 (automatic car for a disabled employee).”

Changes to legislation:

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