

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2022, PART 1. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 18

#### VEHICLE CO<sub>2</sub> EMISSIONS CERTIFICATES

##### PART 1

###### AMENDMENTS OF CAA 2001

- 1 (1) Section 268C of CAA 2001 (terms relating to emissions) is amended as follows.
  - (2) In subsection (1) for “an EC certificate of conformity, or a UK approval certificate,” substitute “a certificate or other document on the basis of which the vehicle is registered”.
  - (3) In subsection (2), after “Part,” insert “and subject to subsection (3A),”.
  - (4) In subsection (3), after “Part,” insert “and subject to subsection (3A),”.
  - (5) After subsection (3) insert—
    - “(3A) For the purposes of determining the vehicle’s CO<sub>2</sub> emissions figure in a case where the vehicle is first registered on or after IP completion day, ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
  - (6) In subsection (4) omit the definitions of “EC certificate of conformity” and “UK approval certificate”.
  - (7) This paragraph has effect—
    - (a) for income tax purposes, in relation to the tax year 2017-18 and subsequent tax years, and
    - (b) for corporation tax purposes, in relation to accounting periods ending on or after 4 November 2017.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, PART 1.