



Finance Act 2022

2022 CHAPTER 3

PART 5

OTHER TAXES

Vehicle taxes

78 Rates for light passenger or light goods vehicles, motorcycles etc

- (1) Schedule 1 to VERA 1994 (annual rates of vehicle excise duty) is amended as follows.
- (2) In paragraph 1 (general rate)—
- (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£280” substitute “£295”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£170” substitute “£180”.
- (3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), for the Table substitute—

<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	125	135
130	140	155	165
140	150	170	180

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Section 78. (See end of Document for details)

<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>
150	165	210	220
165	175	255	265
175	185	280	290
185	200	320	330
200	225	350	360
225	255	605	615
255	—	620	630”.

(4) In the sentence immediately following the Table in that paragraph, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “350” were substituted for “605” and “620”, and

(b) in column (4), in the last two rows, “360” were substituted for “615” and “630”.”

(5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), for Table 1 (vehicles other than higher rate diesel vehicles) substitute—

<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>
0	50	0	10
50	75	15	25
75	90	110	120
90	100	140	150
100	110	160	170
110	130	180	190
130	150	220	230
150	170	575	585
170	190	935	945
190	225	1410	1420
225	255	2005	2015
255	—	2355	2365”.

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(6) In that paragraph, for Table 2 (higher rate diesel vehicles) substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
0	50	25
50	75	120
75	90	150
90	100	170
100	110	190
110	130	230
130	150	585
150	170	945
170	190	1420
190	225	2015
225	255	2365
255	—	2365”.

(7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017)—

- (a) in paragraph (a) (reduced rate), for “£145” substitute “£155”, and
- (b) in paragraph (b) (standard rate), for “£155” substitute “£165”.

(8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—

- (a) in paragraph (a), for “£480” substitute “£510”, and
- (b) in paragraph (b), for “£490” substitute “£520”.

(9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for “£275” substitute “£290”.

(10) In paragraph 2(1) (rates for motorcycles)—

- (a) in paragraph (a) (engine cylinder capacity not exceeding 150cc), for “£21” substitute “£22”,
- (b) in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for “£45” substitute “£47”,
- (c) in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for “£69” substitute “£73”, and
- (d) in paragraph (d) (other cases), for “£96” substitute “£101”.

(11) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2022.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Section 78.