

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1GD is up to date with all changes known to be in force on or before 25 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

[^{F1}PART 1AA

LIGHT PASSENGER VEHICLES REGISTERED ON OR AFTER 1 APRIL 2017

Textual Amendments

F1 Sch. 1 Pt. 1AA inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(c)

Rates of duty payable on any other vehicle licence for vehicle

1GD (1) For the purpose of determining the rate at which vehicle excise duty is to be paid on any other vehicle licence for a vehicle to which this Part of this Schedule applies, the annual rate of vehicle excise applicable to the vehicle is—

- (a) the reduced rate of [^{F2}£170], if the vehicle qualifies for the reduced rate, or
- (b) the standard rate of [^{F3}£180], if the vehicle is liable to the standard rate.

(2) But sub-paragraph (1) does not apply where paragraph 1GE(2) ^{F4}... applies.]

Textual Amendments

F2 Sum in Sch. 1 para. 1GD(1)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(7)(a)(11)

F3 Sum in Sch. 1 para. 1GD(1)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(7)(b)(11)

F4 Words in Sch. 1 para. 1GD(2) omitted (with effect in accordance with s. 85(8) of the amending Act) by virtue of Finance Act 2020 (c. 14), s. 85(5)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)