

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Graduated rates of duty payable on first vehicle licence is up to date with all changes known to be in force on or before 16 April 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

#### [<sup>F1</sup>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)

#### *Graduated rates of duty payable on first vehicle licence*

[<sup>F2</sup>1G(1)] This paragraph applies for the purpose of determining the rate at which vehicle excise duty is to be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies.

- (2) If the vehicle is not a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 1 by reference to—
  - (a) the applicable CO<sub>2</sub> emissions figure, and
  - (b) whether the vehicle qualifies for the reduced rate of duty or is liable to the standard rate of duty.
- (3) If the vehicle is a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 2 by reference to the applicable CO<sub>2</sub> emissions figure.

Table 1 - vehicles other than higher rate diesel vehicles

[ <sup>F3</sup> CO <sub>2</sub> Emissions Figure		Rate	
(1) Exceeding g/km	(2) Not exceeding g/km	(3) Reduced rate £	(4) Standard Rate £
0	50	0	10
50	75	20	30
75	90	120	130
90	100	155	165
100	110	175	185

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[ <sup>F3</sup> CO <sub>2</sub> Emissions Figure			Rate
110	130	200	210
130	150	245	255
150	170	635	645
170	190	1030	1040
190	225	1555	1565
225	255	2210	2220
255	—	2595	2605]

Table 2 - higher rate diesel vehicles

[ <sup>F4</sup> CO <sub>2</sub> Emissions Figure		Rate
(1) Exceeding g/km	(2) Not exceeding g/km	(3) Rate £
0	50	30
50	75	130
75	90	165
90	100	185
100	110	210
110	130	255
130	150	645
150	170	1040
170	190	1565
190	225	2220
225	255	2605
255	—	2605]

- (4) For the purposes of this paragraph a vehicle is a higher rate diesel vehicle if it is constructed so as to be propelled by diesel and it does not meet the Euro 6d emissions standard.
- (5) A vehicle meets the Euro 6d emissions standard only if it is first registered on the basis of an EU certificate of conformity which indicates that the exhaust emission level is Euro 6d (and it does not meet that standard if it is first registered on the basis of an EU certificate of conformity which indicates that that level is Euro 6d-TEMP).
- (6) “Diesel” means any diesel fuel within Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.]]

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#### Textual Amendments

- F2** Sch. 1 para. 1GC substituted (with effect in accordance with s. 44(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 44\(4\)](#)
- F3** Sch. 1 para. 1GC Table 1 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\(5\)\(11\)](#)
- F4** Sch. 1 para. 1GC Table 2 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\(6\)\(11\)](#)

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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\(2\)\(a\)\(i\)\(7\)](#)