

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1A is up to date with all changes known to be in force on or before 13 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

[^{F1}PART IA

LIGHT PASSENGER VEHICLES [^{F2}REGISTERED BEFORE 1 APRIL 2017]: GRADUATED RATES OF DUTY

Textual Amendments

F1 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

F2 Words in Sch. 1 Pt. 1A heading inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(a)

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [^{F3}, under this Act or under the law of a country or territory outside the United Kingdom,]^{F4}, after 28 February 2001 but before 1 April 2017], and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.
- [^{F5}(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means, as the case may be, a vehicle—
- (a) within Category M₁ of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat),
 - (b) within Category M₁ of Annex II to Directive 2007/46/EC (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
 - (c) within Category M₁ of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).]

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1A is up to date with all changes known to be in force on or before 13 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

- (3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—
 - (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.
- (5) If a vehicle is on first registration [^{F6} under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies—
 - (a) its status as such a vehicle, and
 - (b) the applicable CO₂ emissions figure,
 are not affected by any subsequent modification of the vehicle.

Textual Amendments

- F3** Words in Sch. 1 para. 1A(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(a\)](#)
- F4** Words in Sch. 1 para. 1A(1)(a) substituted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(b\)](#)
- F5** Sch. 1 para. 1A(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(2\)\(a\)](#) (with [Sch. 4 paras. 16, 17](#))
- F6** Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(b\)](#)

Graduated rates of duty

- 1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with [^{F7}the following [^{F8}table]] by reference to—
 - (a) the applicable CO₂ emissions figure, ^{F9}... [^{F10}and]
 - (b) whether the vehicle qualifies for the reduced rate of duty [^{F11}or is liable to the standard] rate of duty ^{F12}...
 - ^{F13}(c)

[^{F14} CO ₂ Emissions Figure		Rate	
(1)	(2)	(3)	(4)
Exceeding	Not exceeding	Reduced rate	Standard Rate
g/km	g/km	£	£
100	110	10	20
110	120	25	35

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1A is up to date with all changes known to be in force on or before 13 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

[^{F14} CO ₂ Emissions Figure			Rate
120	130	140	150
130	140	170	180
140	150	190	200
150	165	230	240
165	175	280	290
175	185	310	320
185	200	355	365
200	225	385	395
225	255	665	675
255	—	685	695]

[^{F15}The table] has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

- [^{F16}(a) in column (3), in the last two rows, “385” were substituted for “665” and “685”, and
 (b) in column (4), in the last two rows, “395” were substituted for “675” and “695”.]

Textual Amendments

- F7** Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by Finance Act 2007 (c. 11), s. 11(3)(4)
- F8** Word in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by Finance Act 2017 (c. 10), s. 20(3)(a)
- F9** Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with s. 14(10) of the amending Act) by virtue of Finance Act 2009 (c. 10), s. 14(5)
- F10** Word in Sch. 1 para. 1B(a) inserted (with effect in accordance with s. 20(6) of the amending Act) by Finance Act 2017 (c. 10), s. 20(3)(b)
- F11** Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by Finance Act 2007 (c. 11), s. 11(3)(5)
- F12** Word in Sch. 1 para. 1B(b) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of Finance Act 2017 (c. 10), s. 20(3)(c)
- F13** Sch. 1 para. 1B(c) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of Finance Act 2017 (c. 10), s. 20(3)(d)
- F14** Sch. 1 para. 1B Table 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(3)(11)
- F15** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by Finance Act 2017 (c. 10), s. 20(3)(f)(i)
- F16** Words in Sch. 1 para. 1B 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(4)(11)

The reduced rate

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1A is up to date with all changes known to be in force on or before 13 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

[^{F17}(2) Condition A is that the vehicle—

- (a) is constructed—
 - (i) so as to be propelled by a relevant type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of relevant types of fuel, or
- (b) is constructed or modified—
 - (i) so as to be propelled by a prescribed type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of prescribed types of fuel,

and complies with any other requirements prescribed for the purposes of this condition.]

(3) Condition B is that the vehicle—

- (a) incorporates before its first registration [^{F18}, under this Act or under the law of a country or territory outside the United Kingdom,] equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
- (b) has incorporated such equipment since [^{F19}that] first registration.

(4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle’s first registration [^{F20}under this Act], as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.

(5) The Secretary of State may make provision by regulations—

- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
- (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
- (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
- (d) for a fee to be paid for such an examination;
- (e) for the form and content of such a certificate;
- (f) for the revocation, cancellation or surrender of such a certificate;
- (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
- (h) for appeals against any determination not to issue such a certificate.

[In this paragraph—

^{F21}(6) “bioethanol” has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979,

“relevant type of fuel” means—

- (a) bioethanol, or
- (b) a mixture of bioethanol and unleaded petrol, if the proportion of bioethanol by volume is at least 85%, and

“unleaded petrol” has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979.

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1A is up to date with all changes known to be in force on or before 13 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

(7) The Secretary of State may, with the consent of the Treasury, by regulations amend sub-paragraph (6).]

Textual Amendments

- F17** Sch. 1 para. 1C(2) substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(a)
- F18** Words in Sch. 1 para. 1C(3)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(a)
- F19** Word in Sch. 1 para. 1C(3)(b) substituted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(b)
- F20** Words in Sch. 1 para. 1C(4) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(c)
- F21** Sch. 1 para. 1C(6)(7) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(b)

[^{F22} The standard rate]

Textual Amendments

- F22** Sch. 1 para. 1D substituted (with effect as mentioned in s. 11(10) of the amending Act) for Sch. 1 paras. 1D 1E by Finance Act 2007 (c. 11), s. 11(7)

[^{F22}1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.]

The premium rate

.....

Meaning of “prescribed”

1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

Meaning of “EC certificate of conformity” and “UK approval certificate”

[^{F24}1G(1) References in this Part of this Schedule to an “EU certificate of conformity” are to a certificate of conformity within the meaning of—

- (a) Council Directive 70/156/EEC,
- (b) Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007, or
- (c) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

[^{F25}(2) References in this Part of this Schedule to a “UK approval certificate” are, in relation to a vehicle, to—

- (a) a certificate issued under—

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1A is up to date with all changes known to be in force on or before 13 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

- (i) section 58(1) or (4) of the Road Traffic Act 1988, or
 - (ii) Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I. 1)), or
- (b) any other certificate or document issued in the United Kingdom on the basis of which the vehicle is first registered, other than an EC certificate of conformity.]]

Textual Amendments

- F24** Sch. 1 para. 1G(1) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), reg. 1(b), [Sch. 6 para. 3\(2\)\(b\)](#) (with [Sch. 4 paras. 16, 17](#))
- F25** Sch. 1 para. 1G(2) substituted (with effect in accordance with Sch. 18 para. 8(2) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 8\(1\)](#)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Part IA is up to date with all changes known to be in force on or before 13 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.

[View outstanding changes](#)

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