

Changes to legislation: Vehicle Excise and Registration Act 1994, Part 1B is up to date with all changes known to be in force on or before 23 October 2023. 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

PART 1B

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [^{F1}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- [^{F2}(2) In sub-paragraph (1)(b) a “light goods vehicle” means, as the case may be, a vehicle—
- (a) within Category N₁ of Annex II to Council [Directive 70/156/EEC](#) (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes),
 - (b) within Category N₁ of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes), or
 - (c) within Category N₁ 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 goods and having a maximum mass not exceeding 3.5 tonnes).]
- (3) If a vehicle is on first registration [^{F3}, 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 its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part 1A of this Schedule.

Textual Amendments

- F1** Words in Sch. 1 para. 1H(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\(4\)\(a\)](#)

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- F2** Sch. 1 para. 1H(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), reg. 1(b), **Sch. 6 para. 3(4)** (with Sch. 4 paras. 16, 17)
- F3** Words in Sch. 1 para. 1H(3) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 4 para. 5(4)(b)**

Annual rate of duty

- [^{F4}1J] The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- (a) if the vehicle is not a [^{F5}pre-2007 or post-2008] lower-emission van, [^{F6}£320];
- (b) if the vehicle is a [^{F7}pre-2007 or post-2008] lower-emission van, [^{F8}£140].

Textual Amendments

- F4** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 16(1)
- F5** Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. 146(2)
- F6** Sum in [Sch. 1 para. 1J\(a\)](#) 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(9)(11)
- F7** Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. 146(2)
- F8** Sum in Sch. 1 para. 1J(b) substituted (with effect in accordance with s. 187(6) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), s. 187(4)(b)

- 1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “[^{F9}pre-2007 lower-emission van]” if—
- (a) the vehicle is first registered [^{F10}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2003 [^{F11}and before 1st January 2007], and
- (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive [70/220/EEC](#) by Directive [98/69/EC](#) of the European Parliament and of the Council) are not exceeded during a Type I test.

<i>Reference mass of vehicle</i>		<i>Limit values for types of emissions by reference to vehicle type</i>						
		<i>CO</i>		<i>HC</i>		<i>NO_x</i>		<i>HC + PM</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Petrol</i>	<i>Diesel</i>	<i>Petrol</i>	<i>Petrol</i>	<i>Diesel</i>	<i>Diesel</i>	<i>Diesel</i>
<i>kg</i>	<i>kg</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06

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Textual Amendments

- F4** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 16\(1\)](#)
- F9** Words in Sch. 1 para. 1K substituted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 146\(3\)](#)
- F10** Words in Sch. 1 para. 1K(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\(5\)](#)
- F11** Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(6\)](#)

1L In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive [70/220/EEC](#) as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO_x” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

Textual Amendments

- F4** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 16\(1\)](#)

[^{F12}1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “post-2008 lower-emission van” if—

- (a) the vehicle is first registered[^{F13}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1 January 2009 and before 1 January 2011,
- (b) it is a vehicle to which Regulation [\(EC\) No 715/2007](#) of the European Parliament and of the Council applies (see Article 2 of that Regulation),
- (c) it is powered by a compression ignition engine, and
- (d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.]

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Textual Amendments

- F12** Sch. 1 para. 1M inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 146\(4\)](#)
- F13** Words in Sch. 1 para. 1M(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\(6\)](#)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Part IB is up to date with all changes known to be in force on or before 23 October 2023. 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.

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