



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Vehicle excise duty

16 Vans registered on or after 1st March 2001: rates of duty

- (1) For paragraph 1J of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (rate of duty applicable to light goods vehicles first registered on or after 1st March 2001) substitute—

“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 lower-emission van, £160;
- (b) if the vehicle is a lower-emission van, £105.

For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “lower-emission van” if—

- 1K
- (a) the vehicle is first registered on or after 1st March 2003, 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>
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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 16. (See end of Document for details)

	<i>CO</i>	<i>HC</i>	<i>NO_x</i>	<i>HC</i> + <i>NO_x</i>	<i>PM</i>			
<i>Exceeding</i>	<i>Petrol</i>	<i>Diesel</i>	<i>Petrol</i>	<i>Petrol</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>			
–	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

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).”.

(2) Subsection (1) applies to any licence taken out for a period beginning on or after 1st March 2003.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 16.