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SCHEDULES

SCHEDULE 18

ABOLITION OF REDUCED RATES FOR VEHICLES SATISFYING REDUCED POLLUTION REQUIREMENTS

PART 1

AMENDMENTS OF THE VEHICLE EXCISE AND REGISTRATION ACT 1994

- 1 VERA 1994 is amended as follows.
- 2 Omit section 61B (certificates as to reduced pollution).
- 3 In consequence of the amendment made by paragraph 2—
- (a) in section 45 (false declarations etc), in subsections (3A) and (3B) omit “or 61B”,
 - (b) in Schedule 1 (annual rates of duty)—
 - (i) in paragraph 3(6) omit paragraph (a) and the “and” following it,
 - (ii) in paragraph 4(7) omit paragraph (a) and the “and” following it,
 - (iii) in paragraph 5(6) omit paragraph (a) and the “and” following it, and
 - (iv) in paragraph 7(3) omit paragraph (a) and the “and” following it, and
 - (c) in paragraph 22 of Schedule 2 (exempt vehicles: vehicle testing etc)—
 - (i) in sub-paragraph (1)(a) for “, a vehicle weight test or a reduced pollution test” substitute “ or a vehicle weight test ”,
 - (ii) in sub-paragraph (2) omit “a reduced pollution test or”,
 - (iii) in sub-paragraph (2A), in both places it occurs, omit “or a reduced pollution test”,
 - (iv) in sub-paragraph (3) omit “, or a reduced pollution test,”,
 - (v) omit sub-paragraph (6AA),
 - (vi) in sub-paragraph (6B) for “, a vehicle weight test or a reduced pollution test” substitute “ or a vehicle weight test ”, and
 - (vii) in sub-paragraphs (8) and (9) omit paragraph (d) and the “or” following paragraph (c).
- 4 In paragraph 3 of Schedule 1 (annual rates of duty: buses)—
- (a) in sub-paragraph (1) omit “with respect to which the reduced pollution requirements are not satisfied”, and
 - (b) omit sub-paragraph (1A).
- 5 In paragraph 6 of Schedule 1 (annual rates of duty: vehicles used for exceptional loads), in sub-paragraph (2A)—

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- (a) in paragraph (a) omit “in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied,”
 - (b) omit the “and” following paragraph (a), and
 - (c) omit paragraph (b).
- 6 In paragraph 7 of Schedule 1 (annual rates of duty: haulage vehicles), for sub-paragraph (3A) substitute—
- “(3A) The rate referred to in sub-paragraph (1)(b) is £350.”
- 7 Omit paragraphs 9A and 9B of Schedule 1.
- 8 Omit paragraphs 11A and 11B of Schedule 1.
- 9 In paragraph 11C of Schedule 1 (annual rates of duty: tractive units), in sub-paragraph (2)—
- (a) in paragraph (a) omit “in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied,”, and
 - (b) omit paragraph (b).
- 10 In consequence of the amendments made by paragraphs 4 to 9—
- (a) in section 13 (trade licences: duration and amount of duty) omit subsection (7)(a) and the “and” following it,
 - (b) in section 13 (trade licences: duration and amount of duty) as set out in paragraph 8(1) of Schedule 4 to VERA 1994 which is to have effect on and after a day appointed by order, omit subsection (7)(a) and the “and” following it,
 - (c) in section 15 (vehicles becoming chargeable to duty at a higher rate), omit subsection (2A),
 - (d) in paragraph 9 of Schedule 1 (annual rates of duty: rigid goods vehicles)—
 - (i) in sub-paragraph (1), omit “is not a vehicle with respect to which the reduced pollution requirements are satisfied and which”,
 - (ii) omit sub-paragraph (3)(a), and
 - (iii) in sub-paragraph (4), omit paragraph (a) and the “and” following it, and
 - (e) in paragraph 11 of Schedule 1 (annual rates of duty: tractive units)—
 - (i) in sub-paragraph (1), omit “is not a vehicle with respect to which the reduced pollution requirements are satisfied and which”,
 - (ii) omit sub-paragraph (3)(a), and
 - (iii) in sub-paragraph (4), omit paragraph (a) and the “and” following it.

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)