



Finance Act 2017

2017 CHAPTER 10

PART 1

DIRECT AND INDIRECT TAXES

Indirect taxes

20 Vehicle excise duty: rates

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1 (general rate of duty)—
 - (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£235” substitute “ £245 ”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£145” substitute “ £150 ”.
- (3) In paragraph 1B (graduated rates of duty for light passenger vehicles)—
 - (a) in the words before paragraph (a), for “tables” substitute “ table ”,
 - (b) in paragraph (a), at the end insert “ and ”,
 - (c) in paragraph (b), at the end omit “, and”,
 - (d) omit paragraph (c),
 - (e) for Tables 1 and 2 substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 20. (See end of Document for details)

120	130	105	115
130	140	125	135
140	150	140	150
150	165	180	190
165	175	210	220
175	185	230	240
185	200	270	280
200	225	295	305
225	255	510	520
255		525	535”, and

- (f) in the sentence immediately following Table 2—
- (i) at the beginning, for “Table 2” substitute “ The table ”, and
 - (ii) for paragraphs (a) and (b) substitute—
 - “(a) in column (3), in the last two rows, “295” were substituted for “510” and “ 525 ”, and
 - (b) in column (4), in the last two rows, “305” were substituted for “520” and “ 535 ”.”
- (4) In paragraph 1J (VED rates for light goods vehicles), in paragraph (a), for “£230” substitute “ £240 ”.
- (5) In paragraph 2(1) (VED rates for motorcycles)—
- (a) in paragraph (a), for “£17” substitute “ £18 ”,
 - (b) in paragraph (b), for “£39” substitute “ £41 ”,
 - (c) in paragraph (c), for “£60” substitute “ £62 ”, and
 - (d) in paragraph (d), for “£82” substitute “ £85 ”.
- (6) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 20.