

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Paragraph 1B is up to date with all changes known to be in force on or before 23 June 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

#### [<sup>F1</sup>PART IA

#### LIGHT PASSENGER VEHICLES [<sup>F1</sup>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

**F1** Words in Sch. 1 Pt. 1A heading inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(a)

#### *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 [<sup>F1</sup>the following [<sup>F2</sup>table]] by reference to—

- (a) the applicable CO<sub>2</sub> emissions figure, <sup>F3</sup>... [<sup>F4</sup>and ]
- (b) whether the vehicle qualifies for the reduced rate of duty [<sup>F5</sup>or is liable to the standard] rate of duty <sup>F6</sup>...
- <sup>F7</sup>(c) .....

[ <sup>F8</sup> CO <sub>2</sub> 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
120	130	150	160
130	140	180	190
140	150	200	210
150	165	245	255
165	175	295	305
175	185	325	335

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<sup>F8</sup> CO <sub>2</sub> Emissions Figure		Rate	
(1)	(2)	(3)	(4)
Exceeding	Not exceeding	Reduced rate	Standard Rate
g/km	g/km	£	£
185	200	375	385
200	225	405	415
225	255	700	710
255	—	725	735]

<sup>F9</sup>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—

- <sup>F10</sup>(a) in column (3), in the last two rows, “405” were substituted for “700” and “725”, and
- (b) in column (4), in the last two rows, “415” were substituted for “710” and “735”.]

#### Textual Amendments

- F1** 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\(3\)\(4\)](#)
- F2** 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\(3\)\(a\)](#)
- F3** 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\(5\)](#)
- F4** 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\(3\)\(b\)](#)
- F5** 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\(3\)\(5\)](#)
- F6** 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\(3\)\(c\)](#)
- F7** 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\(3\)\(d\)](#)
- F8** Sch. 1 para. 1B Table substituted (with effect in accordance with s. 24(11) of the amending Act) by [Finance Act 2024 \(c. 3\), s. 24\(3\)](#)
- F9** 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\(3\)\(f\)\(i\)](#)
- F10** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 24(11) of the amending Act) by [Finance Act 2024 \(c. 3\), s. 24\(4\)](#)

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**Changes and effects yet to be applied to :**

- Sch. 1 para. 1B Table word substituted by [2023 c. 1 s. 10\(5\)\(b\)\(ii\)\(7\)](#)
- Sch. 1 para. 1B Table words inserted by [2023 c. 1 s. 10\(5\)\(b\)\(i\)\(7\)](#)

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