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**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Vehicles to which this Part applies is up to date with all changes known to be in force on or before 27 March 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

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## 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)

#### *Vehicles to which this Part applies*

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [<sup>F2</sup>, under this Act or under the law of a country or territory outside the United Kingdom,]<sup>F3</sup>, after 28 February 2001 but before 1 April 2017], and
  - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
    - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
    - (ii) specifies a CO<sub>2</sub> emissions figure in terms of grams per kilometre driven.
- [<sup>F4</sup>(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means, as the case may be, a vehicle—
- (a) within Category M<sub>1</sub> of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat),
  - (b) within Category M<sub>1</sub> of Annex II to Directive 2007/46/EC (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
  - (c) within Category M<sub>1</sub> 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 passengers and comprising no more than 8 seats in addition to the driver’s seat).]

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- (3) For the purposes of this Part of this Schedule “the applicable CO<sub>2</sub> emissions figure” is—
- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO<sub>2</sub> emissions figure, that figure, and
  - (b) where it specifies more than one, the figure specified as the CO<sub>2</sub> emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO<sub>2</sub> emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO<sub>2</sub> emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO<sub>2</sub> emissions (combined) figure specified.
- (5) If a vehicle is on first registration [<sup>F5</sup>, 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—
- (a) its status as such a vehicle, and
  - (b) the applicable CO<sub>2</sub> emissions figure,
- are not affected by any subsequent modification of the vehicle.]

#### Textual Amendments

- F2** Words in Sch. 1 para. 1A(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\(2\)\(a\)](#)
- F3** Words in Sch. 1 para. 1A(1)(a) substituted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(b\)](#)
- F4** Sch. 1 para. 1A(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(2\)\(a\)](#) (with [Sch. 4 paras. 16, 17](#))
- F5** Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(b\)](#)

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