

## 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)—

- (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.