



# Finance Act 2020

## 2020 CHAPTER 14

### PART 3

#### OTHER TAXES

##### *Vehicle taxes*

#### **84 Applicable CO<sub>2</sub> emissions figure determined using WLTP values**

- (1) In Schedule 1 to VERA 1994 (annual rates of duty) in paragraph 1GA(5) (meaning of “the applicable CO<sub>2</sub> emissions figure”)—
- (a) omit “and” at the end of paragraph (a),
  - (b) in paragraph (b)—
    - (i) after “figure” insert “of a vehicle first registered before 1 April 2020”,
    - (ii) for “light-duty” substitute “light”, and
    - (iii) after “EU certificate of conformity” insert “or UK approval certificate”, and
  - (c) at the end of paragraph (b) insert “, and
    - (c) for the purpose of determining the applicable CO<sub>2</sub> emissions figure of a vehicle first registered on or after 1 April 2020, ignore any values specified in an EU certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values”.
- (2) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2020.