



# Finance Act 2020

## 2020 CHAPTER 14

### PART 3

#### OTHER TAXES

##### *Vehicle taxes*

#### **86 Motor caravans**

- (1) In VERA 1994, in Part 1AA of Schedule 1 (annual rates of duty: light passenger vehicles registered on or after 1 April 2017), paragraph 1GA is amended as follows.
- (2) After sub-paragraph (1) insert—
  - “(1A) But this Part of this Schedule does not apply to a motor caravan which is first registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 12 March 2020.”
- (3) After sub-paragraph (2) insert—
  - “(2A) For the purposes of sub-paragraph (1A) a vehicle is a “motor caravan” if the certificate mentioned in sub-paragraph (1)(b) identifies the vehicle as a motor caravan within the meaning of Annex II to Directive [2007/46/EC](#).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Section 86.