
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, SCHEDULE 18. (See end of Document for details)

SCHEDULES

SCHEDULE 18

Section 101

VEHICLE CO₂ EMISSIONS CERTIFICATES

PART 1

AMENDMENTS OF CAA 2001

- 1 (1) Section 268C of CAA 2001 (terms relating to emissions) is amended as follows.
- (2) In subsection (1) for “an EC certificate of conformity, or a UK approval certificate,” substitute “a certificate or other document on the basis of which the vehicle is registered”.
- (3) In subsection (2), after “Part,” insert “and subject to subsection (3A),”.
- (4) In subsection (3), after “Part,” insert “and subject to subsection (3A),”.
- (5) After subsection (3) insert—
 - “(3A) For the purposes of determining the vehicle’s CO₂ emissions figure in a case where the vehicle is first registered on or after IP completion day, ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
- (6) In subsection (4) omit the definitions of “EC certificate of conformity” and “UK approval certificate”.
- (7) This paragraph has effect—
 - (a) for income tax purposes, in relation to the tax year 2017-18 and subsequent tax years, and
 - (b) for corporation tax purposes, in relation to accounting periods ending on or after 4 November 2017.

PART 2

AMENDMENTS OF ITEPA 2003

- 2 Chapter 6 of Part 3 of ITEPA 2003 (taxable benefits: cars etc) is amended as follows.
- 3 In section 134(1) (meaning of car with a CO₂ emissions figure)—
 - (a) in paragraph (b)—
 - (i) after “October 1999” insert “but before IP completion day”;
 - (ii) after “section 136” insert “(registration from 1st October 1999 to IP completion day)”;
 - (b) at the end of paragraph (b) omit “or” and insert—

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- “(ba) a car first registered on or after IP completion day to which section 136A (registration on or after IP completion day) applies.”;
 - (c) in paragraph (c)—
 - (i) after “January 2000” insert “but before IP completion day”;
 - (ii) after “(bi-fuel cars)” insert “: registration from 1st January 2000 to IP completion day”;
 - (d) at the end of paragraph (c) insert “, or
 - (d) a car first registered on or after IP completion day to which section 137A (bi-fuel cars: registration on or after IP completion day) applies.”
- 4 (1) In section 136 (car with a CO₂ emissions figure: post-September 1999 registration)—
- (a) in the heading, for “post-September 1999 registration” substitute “registration from 1st October 1999 to IP completion day”;
 - (b) in subsection (1) after “October 1999” insert “but before IP completion day”;
 - (c) in subsection (3) after “(bi-fuel cars)” insert “: registration from 1st January 2000 to IP completion day”.
- (2) After section 136 insert—

“136A Car with a CO₂ emissions figure: registration on or after IP completion day

- (1) This section applies to a car first registered on or after IP completion day if it is so registered on the basis of a qualifying emissions certificate.
 - (2) The car’s CO₂ emissions figure is the figure specified in the qualifying emissions certificate unless more than one figure is specified, in which case the car’s CO₂ emissions figure is the figure specified as the CO₂ emissions (combined) figure.
 - (3) For the purpose of determining the car’s CO₂ emissions figure ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicles test procedures) values.
 - (4) Subsection (2) is subject to—
 - (a) section 137A (bi-fuel cars registered after IP completion day), and
 - (b) section 138 (automatic car for a disabled employee).”
- 5 (1) In section 137 (car with a CO₂ emissions figure: bi-fuel cars)—
- (a) in the heading, at the end insert “: registration from 1st January 2000 to IP completion day”;
 - (b) in subsection (1) after “January 2000” insert “but before IP completion day”.
- (2) After section 137 insert—

“137A Car with a CO₂ emissions figure: bi-fuel cars registered on or after IP completion day

- (1) This section applies to a car first registered on or after IP completion day if it is so registered on the basis of a qualifying emissions certificate which

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specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels.

- (2) The car's CO₂ emissions figure is—
 - (a) the lowest figure specified, or
 - (b) if there is more than one figure specified in relation to each fuel, the lowest CO₂ emissions (combined) figure specified.
- (3) For the purpose of determining the car's CO₂ emissions figure ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicles test procedures) values.
- (4) Subsection (2) is subject to section 138 (automatic car for a disabled employee)."

- 6 (1) Section 171(1) (minor definitions: general) is amended as follows.
 - (2) After the definition of "EC type-approval certificate" insert—

““qualifying emissions certificate” has the same meaning as in CAA 2001 (see section 268C(1) of that Act);”.
 - (3) For the definition of "UK approval certificate" substitute—

““UK approval certificate” means—

 - (a) a certificate issued under—
 - (i) section 58(1) or (4) of the Road Traffic Act 1988, or
 - (ii) Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I. 1)), or
 - (b) any other certificate or document issued in the United Kingdom on the basis of which a vehicle is first registered, other than an EC certificate of conformity or an EC type-approval certificate.”
 - (4) Sub-paragraph (3) has effect in relation to the tax year 2017-18 and subsequent tax years.
- 7 In the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), in Schedule A1 (real time returns), in paragraph 22B(2) (benefits in kind: cars), in sub-paragraph (a)(ii) (car with a CO₂ emission figure)—
 - (a) after "136," insert "136A,";
 - (b) after "137," insert "137A".

PART 3

AMENDMENTS OF VERA 1994

- 8 (1) In Part 1A of Schedule 1 to VERA 1994 (light passenger vehicles registered before 1 April 2017), in paragraph 1G, for sub-paragraph (2) substitute—

“(2) References in this Part of this Schedule to a “UK approval certificate” are, in relation to a vehicle, to—

 - (a) a certificate issued under—
 - (i) section 58(1) or (4) of the Road Traffic Act 1988, or
 - (ii) Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I. 1)), or

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- (b) any other certificate or document issued in the United Kingdom on the basis of which the vehicle is first registered, other than an EC certificate of conformity.”
- (2) The amendments made by this paragraph have effect in relation to licences taken out on or after 3 November 2021.

PART 4

POWER TO MAKE CONSEQUENTIAL PROVISION

- 9 (1) The Treasury may by regulations made by statutory instrument make such consequential provision as they consider appropriate in connection with any provision of this Schedule.
- (2) Regulations under sub-paragraph 9(1) may (among other things)—
- (a) make different provision for different purposes, and
 - (b) amend, repeal or revoke provision made by or under any enactment.
- (3) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

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