
STATUTORY INSTRUMENTS

2001 No. 93

ROAD TRAFFIC

**The Graduated Vehicle Excise Duty
(Prescribed Types of Fuel) Regulations 2001**

<i>Made</i>	- - - -	<i>18th January 2001</i>
<i>Laid before Parliament</i>		<i>24th January 2001</i>
<i>Coming into force</i>	- -	<i>15th February 2001</i>

The Secretary of State, in exercise of the powers conferred by paragraphs 1C(2) and 1F of Part 1A of Schedule 1 to the Vehicle Excise and Registration Act 1994⁽¹⁾, and with the consent of the Treasury, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Graduated Vehicle Excise Duty (Prescribed Types of Fuel) Regulations 2001 and shall come into force on 15th February 2001.

Interpretation

2. In these Regulations—

“the 1994 Act” means the Vehicle Excise and Registration Act 1994;

“Condition A” means the Condition A specified in paragraph 1C(2) of Part 1A of Schedule 1 to the 1994 Act;

“diesel” means any diesel fuel within the definition in Article 2 of Directive 98/70/EC;

“Directive 98/70/EC” means Directive 98/70/EC of the European Parliament and of the Council of 13th October 1998⁽²⁾ relating to the quality of petrol and diesel fuels and amending Council Directive 93/12/EEC⁽³⁾;

“petrol” has the meaning given by Article 2 of Directive 98/70/EC;

“road fuel gas” has the meaning given by section 168AB(3) of the Income and Corporation Taxes Act 1988⁽⁴⁾.

(1) 1994 c. 22; Part 1A of Schedule 1 was inserted by section 22 of, and Schedule 3 to, the Finance Act 2000 (c. 17).

(2) O. J. L350, 28.12.98, p. 58.

(3) O. J. L74, 27.3.93, p. 81.

(4) 1988 c. 1. Section 168AB was inserted by section 60(3) of the Finance Act 1998 (c. 36) and amended with effect from the year 2002–03 by paragraph 2 of Schedule 11 to the Finance Act 2000 (c. 17).

Prescribed types of fuel

3. A vehicle is propelled by a prescribed type of fuel, or is capable of being propelled by a number of prescribed types of fuel, for the purposes of Condition A if it is—

- (a) propelled by road fuel gas; or
- (b) capable of being propelled by—
 - (i) petrol and road fuel gas; or
 - (ii) electricity and either petrol or diesel.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions.

Larry Whitty
Parliamentary Under-Secretary of State,
Department of the Environment, Transport and
the Regions

17th January 2001

We consent to the making of these Regulations

Bob Ainsworth
Jim Dowd
Two of the Lords Commissioners of Her
Majesty's Treasury

18th January 2001

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe the types of fuel by which vehicles must be propelled in order to qualify for the reduced rate of vehicle excise duty prescribed for certain light passenger vehicles first registered on or after 1st March 2001 by paragraph 1C of Schedule 1 of the Vehicle Excise and Registration Act 1994 (inserted by Schedule 3 to the Finance Act 2000).

The effect of the Regulations is that vehicles propelled solely by road fuel gas and those capable of being propelled both by petrol and road fuel gas, or by electricity and either petrol or diesel, qualify for the reduced rate.