

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1GA is up to date with all changes known to be in force on or before 16 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

[^{F1}PART 1AA

LIGHT PASSENGER VEHICLES REGISTERED ON OR AFTER 1 APRIL 2017

Textual Amendments

F1 Sch. 1 Pt. 1AA inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(2\)\(c\)](#)

Vehicles to which this Part applies etc

1GA (1) This Part of this Schedule applies to a vehicle which—

- (a) is first registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 1 April 2017, and
- (b) is so registered on the basis of an EU certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.

[But this Part of this Schedule does not apply to a motor caravan which is first
^{F2}(1A) registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 12 March 2020.]

[^{F3}(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means—

- (a) a vehicle within Category M₁ of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
- (b) a vehicle within Category M₁ of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).]

[^{F4}(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—

- (a) Annex II to [Directive 2007/46/EC](#), or

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- (b) Part A of Annex I to Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]
- (3) The following provisions of Part 1A of this Schedule apply for the purposes of this Part of this Schedule as they apply for the purposes of that Part—
 - ^{F5}(a)
 - (b) paragraph 1A(5) (effect of subsequent modifications);
 - (c) paragraphs 1C and 1D (the reduced rate and the standard rate);
 - [^{F6}(d) paragraph 1G(2) (meaning of “UK approval certificate”).]
- [References in this Part of this Schedule to an “EU certificate of conformity” are to ^{F7}[^{F8}(4) a certificate of conformity within the meaning of—
 - (a) Directive 2007/46/EC, or
 - (b) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]
- (5) Sub-paragraphs (3) and (4) of paragraph 1A of this Schedule (meaning of “the applicable CO₂ emissions figure”) apply for the purposes of this Part of this Schedule as they apply for the purposes of Part 1A of this Schedule, but—
 - (a) any reference to an EU certificate of conformity in paragraph 1A(3) or (4) is to be construed in accordance with sub-paragraph (4) of this paragraph, ^{F9}...
 - (b) for the purpose of determining the applicable CO₂ emissions figure [^{F10}of a vehicle first registered before 1 April 2020], ignore any WLTP (worldwide harmonised [^{F11}light] vehicles test procedures) values specified in an EU certificate of conformity [^{F12}or UK approval certificate][^{F13}, and
 - (c) for the purpose of determining the applicable CO₂ 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]]]

Textual Amendments

- F2** Sch. 1 para. 1GA(1A) inserted (22.7.2020) by Finance Act 2020 (c. 14), s. 86(2)
- F3** Sch. 1 para. 1GA(2) substituted (1.9.2020) by The Road Vehicles (Approval) Regulations 2020 (S.I. 2020/818), reg. 1(b), Sch. 6 para. 3(3)(a) (with Sch. 4 paras. 16, 17)
- F4** Sch. 1 para. 1GA(2A) substituted (1.9.2020) by The Road Vehicles (Approval) Regulations 2020 (S.I. 2020/818), reg. 1(b), Sch. 6 para. 3(3)(b) (with Sch. 4 paras. 16, 17)
- F5** Sch. 1 para. 1GA(3)(a) omitted (with effect in accordance with s. 48(7) of the amending Act) by virtue of Finance Act 2018 (c. 3), s. 48(4)(b)
- F6** Sch. 1 para. 1GA(3)(d) substituted (with effect in accordance with s. 48(7) of the amending Act) by Finance Act 2018 (c. 3), s. 48(4)(c)
- F7** Sch. 1 para. 1GA(4)(5) inserted (with effect in accordance with s. 48(7) of the amending Act) by Finance Act 2018 (c. 3), s. 48(4)(d)
- F8** Sch. 1 para. 1GA(4) substituted (1.9.2020) by The Road Vehicles (Approval) Regulations 2020 (S.I. 2020/818), reg. 1(b), Sch. 6 para. 3(3)(c) (with Sch. 4 paras. 16, 17)
- F9** Word in Sch. 1 para. 1GA(5)(a) omitted (with effect in accordance with s. 84(2) of the amending Act) by virtue of Finance Act 2020 (c. 14), s. 84(1)(a)

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- F10** Words in Sch. 1 para. 1GA(5)(b) inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(i\)](#)
- F11** Word in Sch. 1 para. 1GA(5)(b) substituted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(ii\)](#)
- F12** Words in Sch. 1 para. 1GA(5)(b) inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(iii\)](#)
- F13** Sch. 1 para. 1GA(5)(c) and word inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(c\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)