

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1GC is up to date with all changes known to be in force on or before 10 July 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\(2\)\(c\)](#)

Graduated rates of duty payable on first vehicle licence

[^{F2}1GC(1) This paragraph applies for the purpose of determining the rate at which vehicle excise duty is to be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies.

- (2) If the vehicle is not a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 1 by reference to—
 - (a) the applicable CO₂ emissions figure, and
 - (b) whether the vehicle qualifies for the reduced rate of duty or is liable to the standard rate of duty.
- (3) If the vehicle is a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 2 by reference to the applicable CO₂ emissions figure.

Table 1 - vehicles other than higher rate diesel vehicles

<i>[^{F3}CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
0	50	0	10
50	75	15	25
75	90	110	120
90	100	140	150
100	110	160	170

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<i>$I^{F3}CO_2$ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
110	130	180	190
130	150	220	230
150	170	575	585
170	190	935	945
190	225	1410	1420
225	255	2005	2015
255	—	2355	2365]

Table 2 - higher rate diesel vehicles

<i>$I^{F4}CO_2$ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
0	50	25
50	75	120
75	90	150
90	100	170
100	110	190
110	130	230
130	150	585
150	170	945
170	190	1420
190	225	2015
225	255	2365
255	—	2365]

- (4) For the purposes of this paragraph a vehicle is a higher rate diesel vehicle if it is constructed so as to be propelled by diesel and it does not meet the Euro 6d emissions standard.
- (5) A vehicle meets the Euro 6d emissions standard only if it is first registered on the basis of an EU certificate of conformity which indicates that the exhaust emission level is Euro 6d (and it does not meet that standard if it is first registered on the basis of an EU certificate of conformity which indicates that that level is Euro 6d-TEMP).

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- (6) “Diesel” means any diesel fuel within Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.]]

Textual Amendments

- F2** Sch. 1 para. 1GC substituted (with effect in accordance with s. 44(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 44\(4\)](#)
- F3** Sch. 1 para. 1GC Table 1 substituted (1.4.2022 in relation to licences taken out on or after that date) by [Finance Act 2022 \(c. 3\), s. 78\(5\)\(11\)](#)
- F4** Sch. 1 para. 1GC Table 2 substituted (1.4.2022 in relation to licences taken out on or after that date) by [Finance Act 2022 \(c. 3\), s. 78\(6\)\(11\)](#)

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Changes and effects yet to be applied to :

- Sch. 1 para. 1GC Table 1 words inserted by [2023 c. 1 s. 10\(5\)\(c\)\(i\)\(7\)](#)
- Sch. 1 para. 1GC Table 2 words inserted by [2023 c. 1 s. 10\(5\)\(c\)\(ii\)\(7\)](#)

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\(2\)\(a\)\(i\)\(7\)](#)