

*Status: Point in time view as at 01/04/2021.*

*Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1GE is up to date with all changes known to be in force on or before 05 June 2024. 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)*

## SCHEDULES

### SCHEDULE 1

#### ANNUAL RATES OF DUTY

#### [<sup>F1</sup>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\(2\)\(c\)](#)

##### *Higher rates of duty: vehicles with a price exceeding £40,000*

1GE (1) Sub-paragraph (2) applies for the purpose of determining the rate at which vehicle excise duty is to be paid on any other vehicle licence for a vehicle to which this Part applies if—

- (a) the price of the vehicle exceeds £40,000,
- (b) the vehicle was first registered, under this Act or under the law of a country or territory outside the United Kingdom, less than six years before the date on which the licence has effect, and
- (c) the vehicle's applicable CO<sub>2</sub> emissions figure exceeds 0 g/km.

(2) The annual rate of vehicle excise duty applicable to the vehicle is—

- (a) [<sup>F2</sup>£480], if the vehicle qualifies for the reduced rate, or
- (b) [<sup>F3</sup>£490], if the vehicle is liable to the standard rate.

<sup>F4</sup>(3) .....

<sup>F5</sup>(4) .....

[<sup>F7</sup>Sub-paragraph (2) does] not apply to a vehicle if when it is first registered, whether <sup>F6</sup>(5) that is under this Act or under the law of a country or territory outside the United Kingdom, it is a taxi capable of zero emissions (see paragraph 1GG).]]

##### Textual Amendments

**F2** Sum in Sch. 1 para. 1GE(2)(a) substituted (with effect in accordance with s. 104(11) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 104\(8\)\(a\)](#)

**F3** Sum in Sch. 1 para. 1GE(2)(b) substituted (with effect in accordance with s. 104(11) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 104\(8\)\(b\)](#)

**F4** Sch. 1 para. 1GE(3) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(6\)\(a\)](#) (with s. 85(8))

**F5** Sch. 1 para. 1GE(4) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(6\)\(a\)](#) (with s. 85(8))

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| <p><b>F6</b> Sch. 1 para. 1GE(5) inserted (with effect in accordance with s. 59(4)(5) of the amending Act) by <a href="#">Finance Act 2019 (c. 1), s. 59(2)</a></p> <p><b>F7</b> Words in Sch. 1 para. 1GE(5) substituted (1.4.2020) by <a href="#">Finance Act 2020 (c. 14), s. 85(6)(b)</a> (with s. 85(8))</p> |
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