

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1GG is up to date with all changes known to be in force on or before 19 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\(2\)\(c\)](#)

[^{F1}Meaning of “taxi capable of zero emissions”

Textual Amendments

F1 Sch. 1 para. 1GG and cross-heading inserted (with effect in accordance with s. 59(4) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 59\(3\)](#)

- 1GG (1) The Secretary of State may by regulations make provision about the meaning of “taxi capable of zero emissions” in paragraph 1GE.
- (2) In the following provisions of this paragraph “regulations” means regulations under sub-paragraph (1).
- (3) Regulations may (in particular) make provision of any one or more of the following kinds—
- (a) that a vehicle is a taxi capable of zero emissions if the vehicle is of a description specified in regulations;
 - (b) that a vehicle is at any particular time a taxi capable of zero emissions if the vehicle is of a model specified at that time in a list maintained by the Secretary of State;
 - (c) that a vehicle is a taxi capable of zero emissions if conditions specified in regulations are met.
- (4) Where regulations make provision of the kind mentioned in sub-paragraph (3)(b)—
- (a) regulations may (in particular) provide that a model of vehicle may be specified in the list only if it appears to the Secretary of State that vehicles of that model are of a description specified in regulations;
 - (b) regulations must provide for publication of the list;
 - (c) regulations may allow a model of vehicle to be included in the list with backdated effect.

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- (5) A description of a kind mentioned in sub-paragraph (3)(a) or (4)(a) may be framed (in particular) by reference to a scheme, or an instrument or other document, as it has effect from time to time.
- (6) Regulations made before 1 April 2020 that do not increase the amount of vehicle excise duty for which any person is liable may have effect in relation to vehicle licences taken out at times before the regulations come into force (including times before the regulations are made).]

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