

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1H is up to date with all changes known to be in force on or before 14 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

PART IB

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [^{F1}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- [^{F2}(2) In sub-paragraph (1)(b) a “light goods vehicle” means, as the case may be, a vehicle—
- (a) within Category N₁ of Annex II to Council [Directive 70/156/EEC](#) (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes),
 - (b) within Category N₁ of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes), or
 - (c) within Category N₁ 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 goods and having a maximum mass not exceeding 3.5 tonnes).]
- (3) If a vehicle is on first registration [^{F3}, under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

Textual Amendments

- F1** Words in Sch. 1 para. 1H(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(a\)](#)

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| F2 | Sch. 1 para. 1H(2) substituted (1.9.2020) by The Road Vehicles (Approval) Regulations 2020 (S.I. 2020/818) , reg. 1(b), Sch. 6 para. 3(4) (with Sch. 4 paras. 16, 17) |
| F3 | Words in Sch. 1 para. 1H(3) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10) , Sch. 4 para. 5(4)(b) |

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