

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Paragraph 1J is up to date with all changes known to be in force on or before 17 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

#### PART IB

#### LIGHT GOODS VEHICLES

##### *Annual rate of duty*

- [<sup>F1</sup>1J] The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- (a) if the vehicle is not a [<sup>F2</sup>pre-2007 or post-2008] lower-emission van, [<sup>F3</sup>£290];
  - (b) if the vehicle is a [<sup>F4</sup>pre-2007 or post-2008] lower-emission van, [<sup>F5</sup>£140].]

#### Textual Amendments

- F1** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), s. 16(1)
- F2** Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by Finance Act 2008 (c. 9), s. 146(2)
- F3** Sum in Sch. 1 para. 1J(a) substituted (1.4.2022 in relation to licences taken out on or after that date) by Finance Act 2022 (c. 3), s. 78(9)(11)
- F4** Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by Finance Act 2008 (c. 9), s. 146(2)
- F5** Sum in Sch. 1 para. 1J(b) substituted (with effect in accordance with s. 187(6) of the amending Act) by Finance Act 2013 (c. 29), s. 187(4)(b)

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**Changes and effects yet to be applied to :**

- Sch. 1 para. 1J(a) words inserted by [2023 c. 1 s. 10\(5\)\(d\)\(i\)\(7\)](#)
- Sch. 1 para. 1J(b) words inserted by [2023 c. 1 s. 10\(5\)\(d\)\(ii\)\(7\)](#)

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