

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1K 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

[^{F1}1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “[^{F2}pre-2007 lower-emission van]” if—

(a) the vehicle is first registered[^{F3}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2003 [^{F4}and before 1st January 2007], and

(b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive 70/220/EEC by Directive 98/69/EC of the European Parliament and of the Council) are not exceeded during a Type I test.

Reference mass of vehicle		Limit values for types of emissions by reference to vehicle type						
		CO	HC		NO _x	HC + NO _x		PM
Exceeding	Not exceeding	Petrol	Diesel	Petrol	Petrol	Diesel	Diesel	Diesel
kg	kg	g/km	g/km	g/km	g/km	g/km	g/km	g/km
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06]

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. 1K substituted (21.7.2008) by Finance Act 2008 (c. 9), s. 146(3)
F3	Words in Sch. 1 para. 1K(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(5)
F4	Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(6)

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