

---

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Calculating the price of a vehicle is up to date with all changes known to be in force on or before 07 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

#### [<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\(2\)\(c\)](#)

#### *Calculating the price of a vehicle*

- 1GF (1) For the purposes of paragraph 1GE(1)(a) <sup>F2</sup>... the price of a vehicle is—
- (a) in a case where the vehicle has a list price, the sum of—
    - (i) that price, and
    - (ii) the price of any non-standard accessory which is attached to the vehicle when it is first registered under this Act, or
  - (b) in a case where the vehicle does not have a list price, its notional price.
- (2) The reference in sub-paragraph (1)(a)(ii) to the price of a non-standard accessory is to—
- (a) its list price, if it has one, or
  - (b) its notional price, if it has no list price.
- (3) Sections 123, 124, 125 and 127 to 130 of the Income Tax (Earnings and Pensions) Act 2003 apply for the purpose of defining terms used in this paragraph as they apply for the purpose of defining terms used in Chapter 6 of Part 3 of that Act, but with the modifications specified in sub-paragraph (4).
- (4) The modifications are as follows—
- (a) references to a car are to be read as references to a vehicle;
  - (b) references to relevant taxes are to be read as not including references to vehicle excise duty;
  - (c) in section 124(1)(f) for the words from “qualifying” to the end substitute “accessories attached to the vehicle when it was first registered under VERA 1994”;
  - (d) in section 125 omit subsection (1) and (2)(a);
  - (e) in section 127—
    - (i) in subsection (1) omit “initial extra”;
    - (ii) omit subsection (2).]

---

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Calculating the price of a vehicle is up to date with all changes known to be in force on or before 07 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](#)

---

---

#### Textual Amendments

- F2** Words in [Sch. 1 para. 1GF\(1\)](#) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\)](#), [s. 85\(7\)](#) (with [s. 85\(8\)](#))

**Changes to legislation:**

Vehicle Excise and Registration Act 1994, Cross Heading: Calculating the price of a vehicle is up to date with all changes known to be in force on or before 07 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.

[View outstanding changes](#)

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