

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Graduated rates of duty is up to date with all changes known to be in force on or before 12 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 IA

#### LIGHT PASSENGER VEHICLES [<sup>F1</sup>REGISTERED BEFORE 1 APRIL 2017]: GRADUATED RATES OF DUTY

##### Textual Amendments

**F1** Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

**F1** Words in Sch. 1 Pt. 1A heading inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(a)

#### *Graduated rates of duty]*

1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with [<sup>F2</sup>the following [<sup>F3</sup>table]] by reference to—

- (a) the applicable CO<sub>2</sub> emissions figure, <sup>F4</sup>... [<sup>F5</sup>and ]
- (b) whether the vehicle qualifies for the reduced rate of duty [<sup>F6</sup>or is liable to the standard] rate of duty <sup>F7</sup>...
- <sup>F8</sup>(c) .....

<i>[<sup>F9</sup>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30
120	130	125	135
130	140	155	165
140	150	170	180
150	165	210	220
165	175	255	265
175	185	280	290

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<i>[<sup>F9</sup>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
185	200	320	330
200	225	350	360
225	255	605	615
255	—	620	630]

[<sup>F10</sup>The table] has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

- [<sup>F11</sup>(a) in column (3), in the last two rows, “350” were substituted for “605” and “620”, and
- (b) in column (4), in the last two rows, “360” were substituted for “615” and “630”.]

#### Textual Amendments

- F2** Words in Sch. 1 para. 1B substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 11\(3\)\(4\)](#)
- F3** Word in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [s. 20\(3\)\(a\)](#)
- F4** Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with s. 14(10) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 14\(5\)](#)
- F5** Word in Sch. 1 para. 1B(a) inserted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [s. 20\(3\)\(b\)](#)
- F6** Words in Sch. 1 para. 1B substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 11\(3\)\(5\)](#)
- F7** Word in Sch. 1 para. 1B(b) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [s. 20\(3\)\(c\)](#)
- F8** Sch. 1 para. 1B(c) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [s. 20\(3\)\(d\)](#)
- F9** [Sch. 1 para. 1B Table](#) substituted (1.4.2022 in relation to licences taken out on or after that date) by [Finance Act 2022 \(c. 3\)](#), [s. 78\(3\)\(11\)](#)
- F10** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [s. 20\(3\)\(f\)\(i\)](#)
- F11** Words in Sch. 1 para. 1B substituted (1.4.2022 in relation to licences taken out on or after that date) by [Finance Act 2022 \(c. 3\)](#), [s. 78\(4\)\(11\)](#)

**Changes to legislation:**

Vehicle Excise and Registration Act 1994, Cross Heading: Graduated rates of duty is up to date with all changes known to be in force on or before 12 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.

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