Changes to legislation: *Vehicle Excise and Registration Act 1994, Part IB is up to date with all changes known to be in force on or before 30 June 2024. 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 N_1 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 N_1 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 N_1 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)**

Changes to legislation: *Vehicle Excise and Registration Act 1994, Part IB is up to date with all changes known to be in force on or before 30 June 2024. 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*

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)**

Annual rate of duty

[F4 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 [F5 pre-2007 or post-2008] lower-emission van, [F6 £335];

(b) if the vehicle is a [F7 pre-2007 or post-2008] lower-emission van, [F8 £140].

Textual Amendments

F4 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)**

F5 Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(2)**

F6 Sum in Sch. 1 para. 1J(a) substituted (with effect in accordance with s. 24(11) of the amending Act) by Finance Act 2024 (c. 3), **s. 24(9)**

F7 Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(2)**

F8 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)**

1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a "[F9 pre-2007 lower-emission van]" if—

(a) the vehicle is first registered [F10, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2003 [F11 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

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Textual Amendments

F4 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)**

F9 Words in Sch. 1 para. 1K substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(3)**

F10 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)**

F11 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)**

1L In paragraph 1K—

"Type I test" means a test as described in section 5.3 of Annex I to Council Directive 70/220/EEC as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

"the reference mass" of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

"CO" means mass of carbon monoxide;

"HC" means mass of hydrocarbons;

"NO_x" means mass of oxides of nitrogen;

"PM" means mass of particulates (for compression ignition engines).**]**

Textual Amendments

F4 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)**

[[F12]1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a "post-2008 lower-emission van" if—

(a) the vehicle is first registered**[**[F13], under this Act or under the law of a country or territory outside the United Kingdom,**]** on or after 1 January 2009 and before 1 January 2011,

(b) it is a vehicle to which Regulation (EC) No 715/2007 of the European Parliament and of the Council applies (see Article 2 of that Regulation),

(c) it is powered by a compression ignition engine, and

(d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.**]**

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Textual Amendments

F12 Sch. 1 para. 1M inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(4)**

F13 Words in Sch. 1 para. 1M(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(6)**

Changes to legislation:
Vehicle Excise and Registration Act 1994, Part IB is up to date with all changes known to be in force on or before 30 June 2024. 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)