



Finance Act 2006

2006 CHAPTER 25

PART 1

EXCISE DUTIES

Vehicle excise duty

14 Reduced pollution certificates

In section 61B of VERA 1994 (reduced pollution certificates), for subsection (2) substitute—

“(2) For the purposes of this Act, the reduced pollution requirements are satisfied with respect to a vehicle at any time if, at that time, prescribed requirements relating to the vehicle's emissions are satisfied as a result of—

- (a) the design, construction or equipment of the vehicle as manufactured; or
- (b) adaptations of a prescribed description having been made to the vehicle after a prescribed date.

(2A) Different requirements may be prescribed under subsection (2) for vehicles first registered at different times.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 14.