



Finance Act 2019

2019 CHAPTER 1

PART 2 U.K.

OTHER TAXES

Vehicle duties

58 VED: rates for light passenger vehicles, light goods vehicles, motorcycles etc U.K.

- (1) Schedule 1 to VERA 1994 (annual rates of vehicle excise duty) is amended as follows.
- (2) In paragraph 1 (general rate)—
 - (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£255” substitute “ £265 ”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£155” substitute “ £160 ”.
- (3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017)—
 - (a) for the Table substitute—

<i>“CO₂ 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	115	125
130	140	135	145

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Section 58. (See end of Document for details)

140	150	150	160
150	165	190	200
165	175	225	235
175	185	250	260
185	200	290	300
200	225	315	325
225	255	545	555
255		560	570”;

(b) in the sentence immediately following the Table, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “315” were substituted for “545” and “ 560 ”, and

(b) in column (4), in the last two rows, “325” were substituted for “555” and “ 570 ”.”

(4) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017)—

(a) for Table 1 (vehicles other than higher rate diesel vehicles) substitute—

<i>“CO₂ 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>
0	50	0	10
50	75	15	25
75	90	100	110
90	100	120	130
100	110	140	150
110	130	160	170
130	150	200	210
150	170	520	530
170	190	845	855
190	225	1270	1280
225	255	1805	1815
255		2125	2135”’, and

(b) for Table 2 (higher rate diesel vehicles) substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>

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<i>Exceeding</i> <i>g/km</i>	<i>Not exceeding</i> <i>g/km</i>	<i>Rate</i> <i>£</i>
0	50	25
50	75	110
75	90	130
90	100	150
100	110	170
110	130	210
130	150	530
150	170	855
170	190	1280
190	225	1815
225	255	2135
255		2135”.

- (5) In paragraph 1GD (rates for any other licence for light passenger vehicles registered on or after 1 April 2017), in sub-paragraph (1)—
- (a) in paragraph (a) (the reduced rate) for “£130” substitute “ £135 ”, and
 - (b) in paragraph (b) (the standard rate) for “£140” substitute “ £145 ”.
- (6) In paragraph 1GE (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000), in sub-paragraph (4) for “£310” substitute “ £320 ”.
- (7) In paragraph 1J (rates for light goods vehicles), in paragraph (a) for “£250” substitute “ £260 ”.
- (8) In paragraph 2(1) (rates for motorcycles)—
- (a) in paragraph (a) for “£19” substitute “ £20 ”,
 - (b) in paragraph (b) for “£42” substitute “ £43 ”,
 - (c) in paragraph (c) for “£64” substitute “ £66 ”, and
 - (d) in paragraph (d) for “£88” substitute “ £91 ”.
- (9) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 58.