



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Vehicle taxes

83 Rates for light passenger or light goods vehicles, motorcycles etc

- (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 “£265” substitute “ £270 ”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£160” substitute “ £165 ”.
- (3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), 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	140	150
140	150	155	165

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Section 83. (See end of Document for details)

150	165	195	205
165	175	230	240
175	185	255	265
185	200	295	305
200	225	320	330
225	255	555	565
255		570	580”.

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

- “(a) in column (3), in the last two rows, “320” were substituted for “555” and “ 570 ”, and
(b) in column (4), in the last two rows, “330” were substituted for “565” and “ 580 ”.”

(5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), 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	125	135
100	110	145	155
110	130	165	175
130	150	205	215
150	170	530	540
170	190	860	870
190	225	1295	1305
225	255	1840	1850
255		2165	2175”.

(6) In that paragraph, 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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Exceeding g/km	Not exceeding g/km	Rate £
0	50	25
50	75	110
75	90	135
90	100	155
100	110	175
110	130	215
130	150	540
150	170	870
170	190	1305
190	225	1850
225	255	2175
255		2175”.

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- (7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017)—
- (a) in paragraph (a) (reduced rate), for “£135” substitute “ £140 ”, and
 - (b) in paragraph (b) (standard rate), for “£145” substitute “ £150 ”.
- (8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—
- (a) in paragraph (a), for “£440” substitute “ £465 ”, and
 - (b) in paragraph (b), for “£450” substitute “ £475 ”.
- (9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for “£260” substitute “ £265 ”.
- (10) In paragraph 2(1) (rates for motorcycles)—
- (a) in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for “£43” substitute “ £44 ”,
 - (b) in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for “£66” substitute “ £67 ”, and
 - (c) in paragraph (d) (other cases), for “£91” substitute “ £93 ”.
- (11) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 83.