



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Vehicle duties

58 VED: rates for light passenger vehicles, 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 “£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.