

Amendment 8 to Clause 44: VED: rates for light passenger vehicles, light goods vehicles, motorcycles etc

Summary

1. This amendment makes technical changes to ensure Clause 44 operates as intended.

Details of the amendment

2. Amendment 8 amends paragraph 1GC of schedule 1 to Vehicle Excise Registration Act 1994 (VERA) to include vehicles that do not meet Euro 6d in the definition of a higher rate diesel vehicle.

Background note

3. Clause 44 provides a supplement in the VED system for cars registered after 1 April 2018, to the effect that these cars go up by one VED band in their First-Year Rate. This will apply to all diesel cars first registered from 1 April 2018 that either do not meet or are not certified against the second stage of standards for nitrogen oxide (NOx) emissions under the “real driving emissions” (RDE) regime (known as “Euro 6d”), or which do not have a certified NOx emissions figure under RDE conditions. The supplement will not apply to diesel cars that are type approved to Euro 6d.
4. This amendment ensures that the definition of a higher rate diesel vehicle includes those that do not meet the Euro 6d emissions standard.