



HM Treasury

# Zero emission capable taxis: Vehicle Excise Duty rates

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March 2018



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# Chapter 1

## Introduction

- 1.1 There have been significant improvements in air quality in recent years, with emissions of nitrogen oxides falling by 19% between 2010 and 2015, and 69% since 1970. However, air pollution is still at harmful levels in some of our towns and cities, disproportionately harming some of the most vulnerable in our society.
- 1.2 In July 2017 the government launched 'The UK Plan for Tackling Roadside Nitrogen Dioxide Concentrations', which aims to address breaches in air quality limits at pollution hotspots. As well as continued commitment to meeting legal limit values set for concentrations of pollutants, the UK has ambitious targets in place to reduce emissions of five damaging air pollutants (ammonia, nitrogen oxides, non-methane volatile organic compounds, fine particulate matter and sulphur dioxide) by 2020 and 2030 – the National Emissions Ceilings; aiming to cut early deaths from air pollution by half.
- 1.3 To meet the government's environmental commitments, we will need to identify the opportunities for reducing emissions across all sectors, from large point sources (e.g., power stations or large industrial sites) already subject to emission controls, to everyday activities essential for supporting lives and livelihoods such as heating homes, transport, industry and agriculture.
- 1.4 Unlike greenhouse gases, the risk from Nitrogen oxides (NO<sub>x</sub>) is focused in particular places and it is the build-up of pollution in a particular area that increases the concentration in the air and the associated risks. Air pollution predominantly affects those living in our major towns and cities due to the concentration of vehicles and other sources of pollution. This continues to have an unnecessary and avoidable impact on people's health. Road transport is responsible for 80% of nitrogen oxide emissions in roadside tests. At Autumn Budget 2017, the government announced a new £220 million Clean Air Fund for local authorities in England with the most challenging pollution problems. This new fund is in addition to the £255 million implementation funding for the plan announced in July and takes the total amount invested in cleaner air since 2010 to £3.5 billion.
- 1.5 The government will also make sure the tax system offers the right incentives to drivers to make the cleanest choices. At Autumn Budget 2017 the government announced that from April 2019, zero emission capable taxis would be exempt from the Vehicle Excise Duty (VED) supplement that applies to expensive cars. On 6 March 2018 the government also clarified that, in line with the approach set out in this document, it is minded to

exempt all zero emission capable purpose built taxis from this supplement every time they renew VED after April 2019, even if they were first registered before that date. Since VED renewals take place every 12 months, this would mean that all zero emission capable purpose-built taxis purchased from April 2018 will be exempt from this supplement. With this exemption, alongside the Plug-in Taxi grant available to such taxis, the government hopes that taxi drivers will be incentivised to make cleaner choices and accelerate transition low emission vehicles.

- 1.6 This consultation discusses how to define which vehicles this should apply to, so that they can be recognised in the VED system and the exemption can be applied. This consultation clarifies what this announcement means for zero emission capable taxis in practice.
- 1.7 Chapter 2 of this consultation document sets out the government's proposals on how to define and legislate for these changes and asks questions which the government is seeking views on. Chapter 3 sets out how these changes will affect zero emission capable taxis. Information about how to submit your responses can be found in Chapter 4. If respondents feel that there are issues that are not covered by the questions set out, but which are relevant to the government's consultation, they are welcome to submit additional evidence in their response.

## Background

- 1.8 In 2015 the government announced a reform to the VED system, which came into effect for cars first registered from 1 April 2017. This reform means that after the first licence, almost all cars will pay a flat standard rate of £140 from the second licence. The new VED system still maintains a strong environmental signal, based on CO<sub>2</sub> bands, but this is now restricted to the first year of licence only. Differences between the bands have been sharpened, with rates reaching £2,000 in the first year for the most polluting vehicles.
- 1.9 While almost all cars will pay £140 VED from the second licence, customers who purchase a vehicle with a list price of over £40,000 will pay an additional rate of VED of £310 for 5 years after the end of the first licence. This is a fairness signal, so that drivers who can afford to pay more, do so.
- 1.10 Taxis have been classed as "cars" for VED purposes since 2001, and so are liable for the supplement if priced at over £40,000. While all taxi and private hire vehicles (PHVs) or private hire cars (PHCs) as they are known in Scotland are covered by this same VED system, the government is aware that 'black cabs' must meet certain technical specifications (such as turning circles and disability access), which do not apply for other vehicles used as taxis or as PHVs/PHCs. As a consequence, drivers of black cabs have a limited range of vehicles available to purchase compared to drivers of PHVs/PHCs.
- 1.11 The government is also aware that, as a consequence of the technical requirement, the models produced by the principal manufacturers of purpose-built black cabs are priced at above the £40,000 threshold. Drivers of other vehicles used as taxis or PHVs/PHCs have many choices for vehicles that cost less than £40,000.

- 1.12 In December 2017, the first purpose-built black cabs that are capable of zero emission driving came onto the market. These are hybrid petrol-electric vehicles, priced at over £63,000 before the government's Plug-in Taxi Grant (PITG). Since this figure is above the £40,000 threshold, this means that these zero emission capable taxis will be required to pay the VED supplement for expensive cars.
- 1.13 When the government was developing the reforms to VED in 2015, it did not intend for this supplement to affect commercial drivers. Because of this the Chancellor announced at Autumn Budget 2017 that from April 2019, zero emission capable taxis would be exempted from the VED supplement. Other non-zero emission capable purpose-built vehicles used as taxis will not be exempted from a VED supplement.
- 1.14 This consultation is intended to help the government determine how to define these taxis, to enable the Driver and Vehicle Licensing Agency (DVLA) to identify them on their database and apply an exemption. The next chapter sets out the government's proposals on this definition. The government welcomes your views on whether the proposed definition is appropriate and whether anything else needs to be considered.

## Other relevant government policies

- 1.15 The Department for Transport (DfT) currently offers support for Ultra Low Emission Vehicle (ULEV) taxis through the PITG<sup>1</sup>, a national grant covering the UK. Any licensed taxi driver purchasing a new ULEV purpose-built taxi can benefit from it. A ULEV purpose-built taxi is a vehicle which meets the Office for Low Emission Vehicles (OLEV) eligibility criteria for the PITG as well as meeting the definitions of either category 1 or category 2 of the existing Plug-in Car Grant (PICG). A category 1 vehicle must emit less than 50g/km of CO<sub>2</sub> and have a zero emission capable range of at least 70 miles. A category 2 vehicle must have CO<sub>2</sub> emissions of less than 50g/km and have a zero emission capable range of between 10 and 69 miles.<sup>2</sup>
- 1.16 For both categories, OLEV also set out the technical requirements a purpose-built taxi must meet. These include general construction, manoeuvrability, electrical equipment, exhaust emission standards and facilities for the disabled.
- 1.17 The grants for category 1 and category 2 purpose-built ULEV taxis are £7,500 and £3,000 respectively. The amount of the grant is automatically deducted from the price of the taxi when it is purchased. The dealership therefore completes all the paperwork but both the driver and the vehicle must be licensed for the dealer to complete the grant claim.

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<sup>1</sup> [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/601894/plugin-taxi-information-sheet.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/601894/plugin-taxi-information-sheet.pdf)

<sup>2</sup> <https://www.gov.uk/plug-in-car-van-grants/what-youll-get>



# Chapter 2

## How will we achieve this?

2.1 As announced at Autumn Budget 2017, the government intends only to exempt zero emission capable purpose-built taxis from the VED supplement, not all taxis. Since this will be incorporated into law, a clear definition needs to be given as to what a zero emission capable purpose-built taxi is. Current definitions of “taxi” in legislation are mainly based on the operational status of a vehicle, such as whether it is driven by a licensed person for the purposes of plying for hire. Since VED liability is based on the intrinsic qualities of the vehicle itself, a vehicle-based definition of a “zero emission capable purpose-built taxi” is required. The Chancellor’s announcement of a VED exemption related solely to zero emission capable purpose-built taxis, not taxis generally (which may be a normal car), since it was intended also to provide an additional incentive for taxi drivers to make clean choices. Therefore the final definition needs to distinguish clearly between purpose-built taxis which are capable of operating in zero emission mode, from those which are not.

### Definitions

2.2 The government wants to align the definition of a qualifying vehicles for this VED exemption and with the definition for the PITG.<sup>1</sup>

2.3 The criteria which are used for the PITG are similar to those of categories 1 and 2 of the PICG, but with some further technical conditions that relate specifically to the vehicles.

2.4 The common features that link the PITG and the PICG are:

- only new vehicles are eligible (vehicle category ‘M1’). This includes pre-registration conversions (normal, internal combustion engine cars that were converted to battery or hybrid versions by specialist convertors before the vehicle’s first registration)
- vehicles must emit less than 50 grams of carbon dioxide (CO<sub>2</sub>) per kilometre driven, and must have a minimum zero emission range of at least 10 miles
- vehicles must be able to reach a speed of at least 60 miles per hour
- vehicles must have a 3-year or 60,000-miles vehicle warranty (guarantee); and a 3-year battery and electric drive train warranty, with the option of extending the battery warranty for an extra 2 years. Note: ‘drive train’

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<sup>1</sup> <https://www.gov.uk/government/publications/plug-in-car-grant/plug-in-car-grant-eligibility-guidance>

means the parts that send power from the engine to the wheels. These include the clutch, transmission (gear box), drive shafts, U-joints and differential

- vehicles must have either a guarantee on the battery capacity that will be maintained during the first 3 or 5 years; or extra evidence of battery performance to show reasonable performance after 3 years of use.
- vehicles must comply with certain regulations (UN-ECE Reg 100.02) that show that they are electrically safe
- to make sure cars will be safe in a crash, they must either have: a European Commission Whole Vehicle Type-Approval (EC WVTA, not small series), or evidence that the car has appropriate levels of safety as judged by international standards

2.5 In addition, PITGs are only available to vehicles which are purpose-built for use as taxis, and which meet the Office for Low Emission Vehicles (OLEV) eligibility criteria. These can be found at Annex A. The principal distinguishing features are on manoeuvrability requirements (section 2) and facilities for the disabled (section 5) The PITG eligibility criteria also require that, except in the case of demonstration vehicles, the purchaser/driver must provide their license to operate that has been authorised by the relevant local licensing authority.

### Question 1

Do you think that the definition of a zero emission capable purpose-built taxi set out above provides the clarity to describe the types of vehicles which should be eligible for an exemption to the VED supplement?

## Maintaining flexibility in the face of future technical progress

- 2.6 To apply these criteria to the VED system the Government will need to legislate for a particular definition of a zero emission capable purpose-built taxi. This could be achieved through primary legislation that sets out a specific definition of a zero emission capable purpose-built taxi, including a set of physical requirements. Doing this would ensure there was a clear, understandable definition available for manufacturers and drivers/owners.
- 2.7 While there is a case for maintaining the link between the PITG and any VED supplement, any exemption for VED purposes would have to be legislated for, which is not the case for the grant.
- 2.8 It would also mean a reduced level of flexibility as there are less opportunities to amend the legislation once requirements change and technology moves forward. Therefore, the government is particularly interested in finding out whether respondents would welcome a codification of the technical and physical requirements for such taxis into law, which will inevitably be harder to amend in future. This may become particularly relevant, if in future there is a wish to increase the required environmental performance on such taxis.

- 2.9 For example, the PITG is currently available to any vehicle which (apart from meeting the other criteria) is capable of 10 miles of driving in zero emissions mode. There are already many vehicles that are able to drive substantially further.
- 2.10 An alternative approach might be for the legislation to allow the Secretary of State for Transport to prescribe, from time to time, a particular set of vehicles which he has deemed to be exempt from the supplement.
- 2.11 This approach would give substantially more flexibility to the system, since the Secretary of State for Transport could update the eligibility criteria as and when needed. This approach could potentially offer more clarity to potential purchasers, since they could read on a list at the time of purchase whether a vehicle they were thinking of buying was or was not eligible for an exemption.
- 2.12 However, this approach could also reduce certainty in the system, precisely because the definition of an eligible vehicle may change from time to time. This could be particularly important where a vehicle is sold to subsequent owners, none of whom would be able to guarantee that the vehicle would *remain* exempt from the supplement, even if it met then-current criteria.
- 2.13 It would also create a substantial administrative burden for the Department of Transport, since it might potentially need to update the list of eligible vehicles each and every time that a manufacturer released a new model.

### Question 2

Do you think that the government should set out physical requirements/a specific definition of a zero emission capable purpose-built taxi in primary legislation?

### Question 3

Do you think there should be a range used to define a zero emission capable purpose-built taxi?

### Question 4

Should the Secretary of State for Transport be able to make regular changes to legislation about which models qualify for exemption?

## Administration

- 2.14 The government does not want to create unnecessary administrative burdens for drivers, vehicle manufacturers or the DVLA when implementing this exemption. This is why it is important that there should be a simple way for DVLA to identify a zero emission capable purpose-built taxi and set its tax liability appropriately.

- 2.15 The administrative system for car VED is based on manufacturers and dealers submitting vehicle and keeper information to the DVLA at the time of first registration of the vehicle. 96% of first registrations are handled electronically through dealerships. An electronic record for the new registration is created, which contains all the relevant information about the vehicle, sourced primarily from the vehicle's certificate of conformity, which in itself refers back to a type approval for the particular model of vehicle that has been carried out to the satisfaction of an appropriate regulatory body.
- 2.16 VED bands are based on declared carbon dioxide emissions, as set out on the vehicle's certificate of conformity. Once these vehicles have been first registered, they will retain their tax liability.
- 2.17 The government is keen to maintain this system, and as far as possible avoid the need for DVLA to seek ongoing confirmation that an exempt vehicle remains eligible. This aligns with the government's usual practice, whereby it is the responsibility of the registered keeper to inform DVLA if there are any changes to the use of the vehicle.
- 2.18 There would be substantial administrative burdens imposed on DVLA and taxi drivers/owners if DVLA needed to seek evidence each year that the driver/owner of a zero emission capable purpose-built taxi continued to hold a valid taxi licence each time the vehicle's VED needed to be renewed. If DVLA needed to seek such evidence, this would exclude these vehicles from the ability to use the electronic relicensing system. The government therefore has strong reservations about a situation which departs from the current process whereby a customer renews their vehicle licence without further evidence.
- 2.19 The government therefore proposes that eligibility for the exemption from the VED supplement will not depend on whether registered keepers can demonstrate that there is a valid taxi licence which relates to the vehicle, at the time of an annual VED licence renewal.

### Question 5

Do you agree that eligibility for the VED exemption should not depend on whether the registered keeper declares that they hold a valid taxi licence?

- 2.20 An alternative would be for the government to adopt the same system for zero emission capable purpose-built taxis as applies to other vehicles which benefit from a nil rate of duty, such as emergency vehicles, agricultural machines, and NHS vehicles, which is that they benefit from a standing exemption, applied each time that the vehicle comes up for renewal. In effect this option would be to create a new tax class within the VED system, that differentiates taxis from other types of cars.
- 2.21 Creating a new tax class is not a simple operation, and would require substantial changes to DVLA's electronic licensing systems. There would be substantial administrative costs in order to carry out this type of IT change, which we do not think would be justifiable, given the relatively small numbers of purpose-built taxis on UK roads.

- 2.22 It would also be difficult to define a “taxi” class in an automatic and straightforward manner, that ties in with the electronic licensing system. For example, there are no clear vehicle codes (such as the classes used for EC Whole Type Approval documents) which differentiate taxis from other M1 class vehicles – so manual methods of identifying “taxis” would be necessary.
- 2.23 There are different methods by which eligibility for such a standing exemption could be verified:
- Manufacturers could declare that the relevant vehicle was a purpose-built ULEV taxi at the time of first registration; and/or
  - The registered keeper could verify, at the time of annual renewal, that the vehicle in question remained legally exempt, under the terms of the law as it then stood.
- 2.24 One possible model that could be followed would be to replicate the procedures that are used for certain vehicles which already benefit from VED exemptions. For example, emergency vehicles have a nil rate of VED, and this category includes ambulances, fire engines and police vehicles, as well as vehicles used in mine rescue, lifeboat haulage and by a lighthouse authority. In some cases, the vehicles in question are purpose-built vehicles, but in others, M1 vehicles have a nil rate of VED for the period of time that they remain emergency service vehicles – and they may return to the normal VED liability if their circumstances change. In order for a vehicle to be taxed in a specific tax class, it must fully comply with the definitions in the Vehicle Excise and Registration Act (VERA) 1994.
- 2.25 Emergency vehicles are registered in the same manner as other vehicle types, mainly using DVLA’s Automated First Registration and Licensing (AFRL) system. However, while the vehicle is identified as eligible for a nil rate from the very first time it is registered, it remains the responsibility of the vehicle keeper to ensure that the vehicle remains taxed each year in the correct tax class. This can be done online on gov.uk, by phone, at the Post Office or by post. The DVLA issue a reminder when vehicle tax is due for renewal, the reminder contains details of the vehicle.
- 2.26 Any changes to the vehicle or its use must be notified to the DVLA immediately. The vehicle will remain in its tax class until such a time that the vehicle no longer meets the definition in VERA 1994 or the vehicle’s ownership is transferred.
- 2.27 It is current practice that the manufacturer determines the vehicles emissions and propulsion type and then the dealership submits the keeper details, list price and taxation class details to register the vehicle in the appropriate tax class. DVLA have the ability to seek further evidence that the vehicle is eligible for the VED supplement exemption, if it feels it is necessary. The government proposes that a similar administrative process would be followed with respect to zero emission capable purpose-built taxis.
- 2.28 If the onus is on the keeper it would be much more difficult for the DVLA to investigate if there is evidence to suggest that a vehicle has been taxed incorrectly. However, it will be the responsibility of the registered vehicle keeper to inform DVLA if the vehicle is no longer being used as a taxi.

**Question 6**

Should the onus continue to be on the manufacturer/dealer to declare a vehicle as zero emission capable to DVLA at the time of first registration, as is current practice?

# Chapter 3

## How this will work in practice

- 3.1 Budget 2017 announced that the government intends to exempt purpose-built zero emission capable taxis from the VED supplement, starting from April 2019. This reflects the fact that any changes flowing from the Budget 2017 announcement – and which are the subject of this consultation – will be legislated for in Finance Bill 2018. If normal legislative timetables are maintained, this Bill is likely to achieve Royal Assent in the first few months of 2019.
- 3.2 At the same time, DVLA are currently undergoing a significant upgrade to their IT systems which is due to complete in early 2019.
- 3.3 As a consequence, any vehicles which meet the eligibility criteria for zero emission capable purpose-built taxis may still have to pay a VED supplement, if their VED comes up for renewal ahead of any legislative changes coming into force.
- 3.4 Once the legislative changes do come into force, then it is the government's intention that they will become eligible for an exemption for every subsequent VED licence renewal.
- 3.5 The VED supplement that affects expensive cars applies only in the first five years of the standard VED licence. It does not apply for the first year of registration, since the First Year Rate is based solely on carbon dioxide emissions, rather than price.
- 3.6 In practice, this means almost any eligible vehicle which is registered after 1 April 2018 will never face a VED supplement, since by the time of its first VED renewal (12 months later) it will legally be exempt.
- 3.7 The only reason a zero emission capable taxi would require a VED renewal ahead of April 2019 is either because it was first registered before April 2018, or it was sold/transferred/subject to a SORN within the first twelve months after purchase. In this case, it would be liable for a VED supplement on one occasion. At subsequent renewals, these vehicles would (subject to continued use as taxi) be exempt from further supplements. As a result of this, a saving up to £1,370 in VED will be available as a result of this policy compared to what was anticipated at the time of purchase.
- 3.8 For vehicles that are first registered after 1 April 2019, it is the government's intention that eligibility for the exemption will be registered automatically by the DVLA as part of the procedures for first registration.

- 3.9 Eligible vehicles registered before that date will still have been eligible for the DfT's PITG. DfT will provide DVLA with particulars of all vehicles which were recipients of the PITG for the period before 1 April 2019, and these vehicles will have their DVLA records updated automatically once the Finance Bill 2018 comes into force.



# Chapter 4

## Next steps

### Submitting your responses

- 4.1 Responses are requested by 29 May 2018. The government cannot guarantee that responses received after this date will be considered.
- 4.2 Responses can be sent by email to [ETTanswers@HMTreasury.gsi.gov.uk](mailto:ETTanswers@HMTreasury.gsi.gov.uk)
- 4.3 Alternatively they can be posted to:

Vehicle Excise Duty for Taxis  
Energy and Transport Tax Team  
Business and International Tax Group  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

- 4.4 When responding, please state whether you are doing so as an individual or representing the views of an organisation. If you are responding on behalf of an organisation, please make clear who the organisation represents and, where applicable, how the views of members were assembled. In the case of representative bodies, please provide information on the number and nature of people or organisations that the body represents.

### Confidentiality

- 4.5 The government will provide a list of organisations that respond to this call for evidence and a summary of the responses received. Names of individuals or personal details will not be made public.
- 4.6 Information provided in response to this call for evidence, including personal information may be published or disclosed in accordance with access to information regimes (these are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 1998 and the Environmental Information Regulations 2004).

- 4.7 If you would like the information that you provide to be treated as confidential, please mark this clearly in your response. However, please be aware that under the FOIA, there is a Statutory Code of Practice with which public authorities must comply and which deals, among other things, with obligations of confidence. In view of this, it would be helpful if you could explain why you regard the information you provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances.
- 4.8 In the case of electronic responses, general confidentiality disclaimers that often appear at the bottom of emails will be disregarded unless an explicit request for confidentiality is made in the body of the response.

# Annex A

## Eligibility conditions for receipt of the Plug-In Taxi Grant

### Section A

#### The Plug-in Taxi Grant (PITG) eligibility

- A.1 The purpose of this document is to set out the eligibility conditions that an Ultra-Low Emission taxi (ULEV taxi) must meet in order for the vehicle to be eligible to receive the UK Government's Office for Low Emission Vehicles (OLEV) Plug-in Taxi Grant (PITG). To be eligible to receive the PITG a ULEV taxi must meet the following conditions:
- for Category 1 PITG (up to £7,500) - have a zero emission range of 70 miles or more and emissions of less than 50gCO<sub>2</sub>/km
  - for Category 2 PITG (up to £3,000) – have a zero emission range of 10-69 miles and emissions of less than 50gCO<sub>2</sub>/km
- A.2 For both categories the ULEV taxi must meet the technical requirements set out in Section B below.
- A.3 An application for the approval of a new type of ULEV taxi to receive the PITG must be made in writing to OLEV. Such applications can only be submitted once the required type approval for the vehicle has been obtained. This application must be approved by OLEV prior to any purchaser of vehicle being eligible to receive the PITG.
- A.4 Except in the case of demonstration vehicles, to receive the PITG the purchaser/driver must provide their license to operate that has been authorised by the relevant local licensing authority.
- A.5 The government intends as far as possible to maintain a stable platform for vehicle manufacturers producing ULEV taxis and will not therefore expect to review these eligibility conditions fully for the duration of the PITG. However, OLEV reserves the right to amend these conditions and the level of payments under the PITG should there be situations which require it, such as amendments to national or international laws with respect to road vehicles or air quality.

### Section B

#### Technical requirements

##### General construction

- A.6 Any new type of ULEV taxi must comply in all respects with the requirements of the Road Vehicle (Approval) Regulations 2009 (SI No 717) and with any

further national or international legislation as may be applicable. They must also comply in use with the Road Vehicles (Construction and Use) Regulations 1986 (SI No 1078) and the Road Vehicle Lighting Regulations 1989 (SI No 1796).

- A.7 Every new type of ULEV taxi offered for approval must comply in all respects with British and European vehicle regulations and be "type approved" to the requirements of the M1 category of European Whole Type Approval Directive 2007/46/EC as amended.
- A.8 Taxis offered for type approval must be so constructed as to accommodate a wheelchair user in a Department for Transport reference wheelchair in the passenger compartment (see also below).

### **Manoeuvrability Requirements**

- A.9 The vehicle must be capable of being turned on either lock so as to proceed in the opposite direction without reversing between two vertical parallel planes not more than 8.535 metres apart.
- A.10 The wheel turning circle kerb to kerb on either lock must be not less than 7.62 metres in diameter.

### **Electrical equipment**

- A.11 Any additional electrical installation and/or after-market components to be used within the taxi must meet the requirements of the relevant series of amendments to the Automotive Electro Magnetic Compatibility (EMC) UNECE Regulation 10, as amended, and be marked accordingly.

### **Exhaust emission standards**

- A.12 New ULEV taxi models must meet the current and relevant EC Directive for exhaust emissions, i.e. the respective Euro standard.

### **Facilities for the disabled**

- A.13 Every taxi must be equipped to approved standards in order that wheelchair passengers may be carried.
- A.14 Approved anchorages must be provided for wheelchair tiedowns and the wheelchair passenger restraint. These anchorages must be either chassis or floor linked and capable of withstanding approved dynamic or static tests. Restraints for wheelchair and occupant must be independent of each other. Anchorages must also be provided for the safe stowage of a wheelchair when not in use, whether folded or otherwise, if carried within the passenger compartment. All anchorages and restraints must be so designed that they do not cause any danger to other passengers.
- A.15 The door and doorway must be so constructed as to permit an unrestricted opening across the doorway of at least 75cm. The minimum angle of a hinged door when opened must be 90 degrees.
- A.16 The clear height of the doorway must be not less than 1.2 metres.
- A.17 Grab handles must be placed at door entrances to assist the elderly and disabled. All grab handles must be in a contrasting colour.

- A.18 The top of the tread for any entrance should normally be at floor level of the passenger compartment and comply with the following requirements:
- be not more than 380mm from the ground, (measured at the centre of the tread width)
  - the surface shall be covered in a slip-resistant material
  - have a band of colour across the entire width of the edge which shall contrast with the remainder of the tread and floor covering
- A.19 Should any entrance be more than 380mm from the ground, an external interim step must be made available when the associated passenger door is opened and comply with the following requirements:
- not be more than 380mm in height from the ground, (measured at the centre of the step width)
  - not be less than 250mm deep
  - the surface shall be covered in a slip-resistant material
  - have a band of colour across its leading edge which shall contrast with the remainder of the step and floor covering
  - not be capable of operation whilst the vehicle is in motion
  - if automatic or powered, be fitted with a safety device which stops the motion of the step if the step is subject to a reactive force not exceeding 150N in any direction and if that motion could cause injury to the passenger
  - can fold or retract so that it does not project beyond the side face of the vehicle and the vehicle is not capable of being driven away unless the step is so folded or retracted
- A.20 The vertical distance between the highest part of the floor and the roof in the passenger compartment must not be less than 1.3 metres.
- A.21 Where seats are placed facing each other, there must be a minimum space of 42.5cm between any part of the front of a seat and any part of any other seat which faces it, provided adequate foot room is maintained at floor level.
- A.22 Where all seats are placed facing to the front of the vehicle, there must be clear space of at least 66cm in front of every part of each seat squab, measured along a horizontal plane at the centre of the cushion.
- A.23 A ramp for the loading of a wheelchair and occupant must be available at all times for use, as a minimum, at the nearside passenger door. The ramp must have a safety lip, be 70cm wide, as a minimum, and comprise a single non-slip surface. It is desirable for this facility to be available at the offside passenger door also. An adequate locking device must be fitted to ensure that the ramp does not slip or tilt when in use. Provision must be made for the ramp to be stowed safely when not in use.

A.24 Further information can be found in the Department for Transport's Statutory Guidance, 'Access for wheelchair users to Taxis and Private Hire Vehicles' and the Public Service Vehicles Accessibility Regulations 2000.



## **HM Treasury contacts**

This document can be downloaded from  
[www.gov.uk](http://www.gov.uk)

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