

**2019 No. 1071**

**ROAD TRAFFIC**

**The Vehicle Excise Duty (Taxi Capable of Zero Emissions)  
Regulations 2019**

<i>Made</i>	- - - -	<i>1st July 2019</i>
<i>Laid before Parliament</i>		<i>5th July 2019</i>
<i>Coming into force</i>	- -	<i>29th July 2019</i>

The Secretary of State, in exercise of the powers conferred by paragraph 1GG(1) and (3) to (6) of Part 1AA of Schedule 1 to the Vehicle Excise and Registration Act 1994(a), makes the following Regulations.

**Citation, commencement and effect**

**1.** These Regulations—

- (a) may be cited as the Vehicle Excise Duty (Taxi Capable of Zero Emissions) Regulations 2019;
- (b) come into force on 29th July 2019; and
- (c) have effect in relation to vehicle licences taken out on or after 1st April 2019.

**Taxi capable of zero emissions**

**2.**—(1) For the purposes of paragraph 1GE(b) of Part 1AA of Schedule 1 to the Vehicle Excise and Registration Act 1994, a taxi capable of zero emissions is a vehicle—

- (a) which satisfies the eligibility criteria for receipt of the plug-in taxi grant specified in the plug-in taxi grant vehicle application form and guidance notes published by the Secretary of State, as amended from time to time, or, if replaced, the replacement document(c); or
- (b) of a model in the list maintained under paragraph (2)(a)(i) of models of vehicles specified as a taxi capable of zero emissions.

(2) The Secretary of State —

- (a) (i) may maintain a list which specifies models of vehicle as a taxi capable of zero emissions, and
- (ii) may include models of vehicle in the list with backdated effect, from a date not before 1st April 2019.
- (b) must publish the list referred to in paragraph (2)(a)(i) in such manner as appears appropriate to the Secretary of State from time to time.

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(a) 1994 c. 22; Part 1AA of Schedule 1 was inserted by section 46(2)(c) of the Finance (No. 2) Act 2015 (c. 33); paragraph 1GG of Part 1AA was inserted by section 59(3) of the Finance Act 2019 (c. 1).  
(b) Paragraph 1GE(5) was inserted by section 59(2) of the Finance Act 2019 (c. 1).  
(c) See the Explanatory Note for further information about the plug-in taxi grant.

Signed by authority of the Secretary of State for Transport

1st July 2019

*Michael Ellis*  
Minister of State  
Department for Transport

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Finance Act 2019 amended the Vehicle Excise and Registration Act 1994 (“VERA”) to exempt a taxi capable of zero emissions (“TCZE”) from the additional supplement of vehicle excise duty for vehicles with a list price of more than £40,000. It also conferred a power on the Secretary of State to define, through regulations, which vehicles are a TCZE.

Regulation 2(1) provides that a TCZE is either a vehicle which qualifies for plug-in taxi grant as set out in the guidance document “plug-in taxi grant vehicle application form and guidance notes” or is of a model specified in a list maintained by the Secretary of State. By virtue of regulation 1(c), these Regulations have effect in relation to licences taken out on or after 1<sup>st</sup> April 2019. The power to make this provision is contained in paragraph 1GG(6) of Schedule 1 to VERA and section 59(4) of the Finance Act 2019.

The guidance document is available at <https://www.gov.uk/government/publications/plug-in-car-grant> and the list is available at <https://www.gov.uk/plug-in-car-van-grants>. Regulation 2(2) requires that the list must be published and that models may be included in the list with effect, including backdated effect, from 1st April 2019. The power to backdate is provided by paragraph 1GG(4)(c) of Schedule 1 to VERA and section 59(4) of the Finance Act 2019.

Hard copies of the guidance document and the list are available from the Office for Low Emission Vehicles at Great Minster House, 33 Horseferry Road, London, SW1P 4DR.

A full Impact Assessment has not been produced for this instrument as it is not expected to have significant impact on the private, public or voluntary sectors. An Explanatory Memorandum has been prepared for these Regulations and is available alongside this instrument on the UK Legislation website [www.legislation.gov.uk](http://www.legislation.gov.uk).

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£4.90

UK201907011007 07/2019 19585

<http://www.legislation.gov.uk/id/uksi/2019/1071>

ISBN 978-0-11-118812-5



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