

Source: [sooperkanoon.com/act/455955](http://sooperkanoon.com/act/455955)

**Finance Act, 2008**

**Section 146 - Rates for new lower-emission vans**

1) Part 1B of Schedule 1 to VERA 1994 (annual rates of duty: light goods vehicles) is amended as follows.  
(2) In paragraph 1J(a) and (b) (rates), after "a" insert "pre-2007 or post-2008". (3) In paragraph 1K (meaning of "lower-emission van"), for ""lower-emission van"" substitute ""pre-2007 lower-emission van"". (4) After paragraph 1L insert- "1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a "post-2008 lower-emission van" if- (a) the vehicle is first registered on or after 1 January 2009 and before 1 January 2011, (b) it is a vehicle to which Regulation (EC) No 715/2007 of the European Parliament and of the Council applies (see Article 2 of that Regulation), (c) it is powered by a compression ignition engine, and (d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered."