

# New vehicle tax rules: how imported vehicles are affected

[In our previous blog](#), we talked about the upcoming [vehicle tax changes](#) and how they'll affect motorhomes. We're now going to focus on imported vehicles.

As you may already know, the changes for cars and some motorhomes are:

- new standard tax rates for vehicles registered for the first time on or after 1 April 2017
- new first licence rates for new vehicles based on CO<sub>2</sub> emissions
- list price or notional price of the vehicle must be given to DVLA when the vehicle is first registered

## **Imported vehicles**

For new cars and some motorhomes that are being imported into the UK (categories M1, M1SP and M1G on the [type approval certificate](#)), the changes will apply where there is a CO<sub>2</sub> emissions figure on the final build type approval certificate. Those vehicles without a CO<sub>2</sub> emissions figure on the final build type approval certificate will continue to be taxed as [private light goods \(PLG\) tax class](#), as they are now. When registering an imported vehicle, the list price or notional price of the vehicle must be provided.



### **New imported vehicles with a CO<sub>2</sub> emissions figure**

For new vehicles imported with a CO<sub>2</sub> emissions figure, the first time the vehicle is taxed the rate will be based on the CO<sub>2</sub> emissions (as they are now). Take a look at [the current tax rates](#).

From the second time the vehicle is taxed, the vehicle will be charged at the standard rate or the standard rate plus an additional rate of £310, depending on the list price or notional price. To find out what the list price is for a vehicle, contact your dealer who will be able to help.

### **List price or notional price of £40,000 and under**

When first registered, on or after 1 April 2017, these vehicles will be charged at the standard rate of £140 (£130 for alternative fuel vehicles, £0 for vehicles with zero emissions).

### **List price or notional price of over £40,000**

These vehicles will be charged at the standard rate, plus the additional rate for five years, making a total of £450 (£440 for alternative fuel vehicles, £310 for vehicles with zero emissions). After five years, they will revert to the standard rate.

### **Used imported vehicles**

If you're importing a used vehicle into the UK, the [new tax rate scheme](#) will apply if the vehicle was first registered outside the UK on or after 1 April 2017. Vehicles registered outside the UK before this date will continue to be taxed as they are now.

If the vehicle had a list price or notional price of over £40,000 when it was first registered outside the UK, the additional rate of £310 a year will be added to the standard rate. The additional rate is applicable for either:

- a five year period from the end of the first licence (if imported and registered for the first time in the UK)
- up to six years from the date of first registration outside the UK, when imported as a used vehicle but first registered on or after 1 April 2017

Check out [new vehicle tax rates from 1 April 2017](#) for more information.

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