

[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 CO₂ 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 CO₂ emissions figure on the final build type approval certificate. Those vehicles without a CO₂ 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 CO₂ emissions figure

For new vehicles imported with a CO₂ emissions figure, the first time the vehicle is taxed the rate will be based on the CO₂ 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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