

Annex One- Further information on Vehicle Excise Duty bands

Vehicle Excise Duty (VED) bands are used as a means to ascertain the level and amount of car tax that is applicable to a vehicle. Currently, vehicles can fall into any one of thirteen bands based on CO2 emissions. The table below shows the various bands and what each band represents in terms of CO2 emission. The two lowest bands, A and B, have been calculated as being suitable for receiving a discount in the rate of car tax. As mentioned within the main body of the report, these bands also currently receive a discount on the cost of a York residents parking permit.

Engine CO2 emissions	Vehicle Band
Up to and including 100g/km	Band A
From 101g/km to 110g/km inclusive	Band B
From 111g/km to 120g/km inclusive	Band C
From 121g/km to 130g/km inclusive	Band D
From 131g/km to 140g/km inclusive	Band E
From 141g/km to 150g/km inclusive	Band F
From 151g/km to 165g/km inclusive	Band G
From 166g/km to 175g/km inclusive	Band H
From 176g/km to 185g/km inclusive	Band I
From 186g/km to 200g/km inclusive	Band J
From 201g/km to 225g/km inclusive	Band K
From 226g/km to 255g/km inclusive	Band L
256g/km and above	Band M

The tax banding and prices are directly applicable to those vehicles which are registered after 1st March 2001 as emission statistics for these vehicles is statutorily required. For those vehicles registered before this date, statistics are less widely available and so the vehicles engine capacity, measured in cubic centimetres (cc) is used instead. An engine capacity of 1,549cc was set as the threshold and those vehicles with a capacity of 1,549cc or less are ascribed to one level of road tax whilst capacities over 1,549cc feature in another. It is clear that a distinction has been made between vehicle registered before and after March 2001 as this is reflected in the VED bands and consequently within residents parking schemes.

In terms of applying the above figures to residents parking charges, a number of options have been considered and used. The majority of the systems encountered, although not expanded upon in the report, have accepted the VED system for vehicles registered before 2001 and differentiate between these vehicles. This occurs by absorbing these vehicles within the existing banded system.

An example of such a table is provided below. This refers to the Richmond scheme.

Cylinder Capacity (cc)	Variation from Baseline Cost
Up to and including 1000cc	-50%
From 1001cc to 1550cc inclusive	-30%
From 1551cc to 1800cc inclusive	-20%
From 1801cc to 2400cc inclusive	+ 10%
From 2401cc to 3000cc inclusive	+ 50%
3001cc and above	+ 200%

Annex 2 - Information demonstrating eligibility for discount

In 2001 the Government, working closely with the Driver and Vehicle Licensing Agency (DVLA), made a policy decision which decided that the most effective way to include an environmental element into vehicle charging would be to base the rate of tax applicable to each vehicle on the CO2 it emits.

The following table outlines the amount of CO2 emission that the DVLA currently attribute to each band. The current national rate of vehicle excise duty/ car tax has also been included and will be referred to shortly.

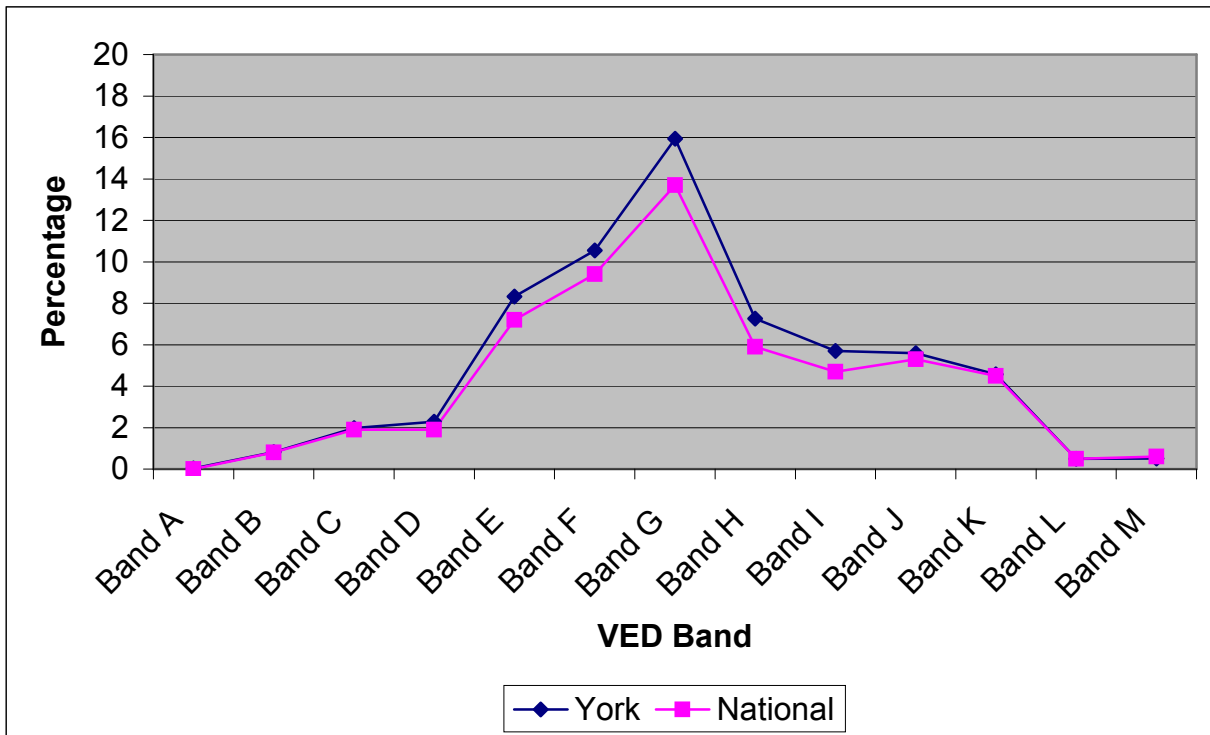
Vehicle Band	Price
Band A	No fee
Band B	£35
Band C	£35
Band D	£120
Band E	£120
Band F	£125
Band G	£150
Band H	£175
Band I	£175
Band J	£215
Band K	£215
Band L	£405
Band M	£405

As demonstrated above, the CO2 emissions of the majority of vehicles have been banded together and subsequently they can be compared against each other. This allows discounts or penalties to be incorporated to persuade or deter usage of any particular vehicle. Recently, a discounted car tax rate for low CO2 emission vehicles has been introduced which means that vehicles with emissions less than 100g/km pay no excise duty.

Annex Three - Information showing positive impact of low emission discount

The wider effects of this persuasive policy can be seen from the comparative analysis of the statistics available for vehicle numbers, and more pertinently, the categorisation of each of these by VED band. The data used for this research, correct as of June 2009, demonstrates the impact that the relevant Respark scheme has had on vehicle choice by highlighting the percentage of vehicles featuring in each of the VED bands, in relation to the total number of vehicles. The research shows that, notwithstanding the fact that the data pertains to percentage of vehicle ownership across the whole authority, ownership of lower emitting, and therefore 'greener' vehicles is greater in York than when compared with the figure for Great Britain as a whole. It is also the case that numbers for those vehicles in the higher, more polluting bands, is larger nationally than for York.

Graph showing comparable percentage of vehicles in each VED derived CO2 band



The above percentages denotes the proportion of vehicles within these bands in relation to the total number of vehicles within the entire authority area rather than specifically the number in Respark zones. It has been assumed that these bands will be equally represented within the Respark scheme and result in an equivalently proportionate percentage.

As discussed in the report, the above graph illustrates the total number of vehicles which are registered within any of the VED bands, namely those registered pre-2001 are not represented in the above graph. The graph shows that the percentage of vehicles excluded from both the York and National figure is 35% for York and 44% of the National total figure.