



Fleet forward planner for members

2017	2018-20	2021-24
<p>T-Charge in London – The Mayor is consulting on proposals to introduce a £10 charge for vehicles with pre-Euro 4 emissions standards, broadly those registered before 2005.</p>	<p>eCall – The European Commission is looking to introduce a pan-European in-vehicle emergency call service (“eCall”), which automatically dials European emergency number 112 in the event of a serious accident and communicates the vehicle's location to the emergency services. (January 2017)</p>	<p>Van CO₂ mandatory targets – the European Commission wants to reduce the average CO₂ emissions of new vans to 175g/km by 2017, with a further reduction to 147g/km by 2020.</p>
<p>Safer Lorry Scheme (late -2016) – The Mayor is looking to require all HGVs entering London to be retrofitted with bigger side windows/panels to eliminate blind spots and give the driver better all-round visibility. Consultation is ongoing.</p>	<p>Car and Van testing cycles for CO₂ emissions – new testing cycles which address the criticisms of the existing test cycle by producing carbon dioxide emissions figures, and hence fuel consumption data, which are more closely representative of those achieved in the real world are due to be introduced from September 2017</p>	<p>Car CO₂ mandatory targets – a further reduction to 95g/km by 2021</p>
<p>Insurance Premium Tax (IPT) The standard rate of IPT will be increased from 9.5% to 10% from 1 October 2017.</p>	<p>Electric vehicles – plug-in car grant will be supported until March 2017 or until 50,000 vehicles have been sold.</p>	<p>The Government will remove the 3% diesel supplement differential so that diesel cars will be subject to the same level of tax as petrol cars from 2021.</p>
<p>Corporation Tax The large companies' rate will be in line with the small companies' rate of Corporation Tax which will remain at 20% from 1st April 2015 until 2017.</p>	<p>Data protection The European Commission has introduced a comprehensive reform of the EU's 1995 data protection rules to introduce a single set of rules on data protection, valid across the EU.</p>	<p>Van legislation - Possibility of European Commission looking to legislate vans similar to HGVs</p>
<p>MOT – Government is consulting on a proposal to extend the period before a car needs to get its first MOT test from 3 years to 4.</p>	<p>Insurance mediation directive A revised version of the Insurance Mediation Directive is expected to become law in 2017.</p>	<p>VAT disallowance – Renewal of the VAT derogation that allows 50% VAT reclaim on lease and rental expenditure (where there is private use of a vehicle) (2022)</p>

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<p>The European Commission (EC) has confirmed that a review of the rules on the training and qualifications of professional drivers could lead to “adjustments” to the current Driver CPC requirements.</p>	<p>Consumer collective redress The European Commission is considering proposals to introduce a mechanism to handle mass consumer claims where large groups of consumers have been harmed by the same illegal practice of a trader.</p>	
<p>Vehicle Exercise Duty (VED) - VED for cars registered after April 2017. First year rates (FYRs) will vary according to the CO2 emissions of the vehicle, but a flat standard rate of £140 for all cars except those with zero grams of CO2 per kilometre (CO2 g/km), which will have a £0 standard rate. Cars with a list price above £40,000 will also have a supplement of £310 per year for the first 5 years in which the standard rate is paid.</p>	<p>Ultra-low emission zone in London (2019) The Mayor has announced that this will be introduced in September 2020, and will be in operation on a 24-7 basis. The ULEZ will require all vehicles travelling through central London to meet the Euro VI standard (diesel vehicles) and Euro IV (petrol).</p>	
<p>Corporation Tax – Rate will be cut to 19% from 2017.</p>	<p>New smart digital tachograph will be introduced in 2018</p>	
<p>Salary Sacrifice – Changes to be introduced from 1 April 2017</p>	<p>Company Car Tax April 2019, there will be an increase between the company car tax bands with the appropriate percentage of list price subject to tax increasing by 3% for cars to a maximum of 37%. Changes to the ULEV bands to make them more granular from April 2020.</p>	
	<p>Capital Allowances The CO2 threshold for the lease rental restriction is linked to the threshold for capital allowances for business cars, so the rate will be reduced to 110g CO2/km from April 2018 to March 2021. This restriction will apply to expenses incurred on hiring a car above this CO2 emission threshold on or after 1 April 2018 for corporation tax and 6 April 2018 for income tax.</p>	
	<p>Corporation Tax – Rate will be cut to 18% in 2020.</p>	
	<p>Cross-border exchange of information – EU proposal for Member States to share information on road safety related traffic offences. The UK had previously opted out of this Directive, however, the EU are changing this so Member States will not be able to opt out. Member States shall have to bring into force laws, regulations and administrative provisions necessary to comply with this Directive</p>	

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	by May 2017.	
	Lease accounting – new standard published and will be effective from 1 January 2019.	