



# Vehicle Certification Agency

## New UK Car and Van CO<sub>2</sub> Regulations Guidance for manufacturers on the legislation governing CO<sub>2</sub> emissions from new cars and vans sold in the UK



**This guidance applies between 1 January 2021 – 2 January 2024 across the UK; and 3 January – 31 December 2024 in Northern Ireland only**

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## Disclaimer

This document is intended to provide manufacturers of new cars and vans that were registered in the United Kingdom (UK) from 1 January 2021 – 2 January 2024 and in Northern Ireland from 3 January – 31 December 2024 with the information that they require to meet their obligations under domestic car and van CO<sub>2</sub> emissions regulations. Section 2 outlines applicable legislation.

Whilst this document seeks to provide general guidance on the relevant regulations, this should not be construed as a definitive view or as a legally binding document. Ultimately the interpretation of the regulations is a matter for the UK judiciary. Where appropriate, manufacturers should obtain their own legal advice.

# 1. Background

## European Union (EU) CO<sub>2</sub> emissions reduction standard regulations

- 1.1 EU regulations have set carbon dioxide (CO<sub>2</sub>) emission targets for new cars since 2009 and for new vans registered in the EU since 2011.
- 1.2 Regulation (EU) 2019/631, established EU-wide average CO<sub>2</sub> performance targets for manufacturers registering new cars and vans within the EEA market. These targets were set at 95g CO<sub>2</sub>/km NEDC and 147g CO<sub>2</sub>/km NEDC from 2021 to 2024 for cars and vans respectively. When the regulation was made it also set mandatory fleet wide average CO<sub>2</sub> emission reduction targets of 15% in 2025 for both cars and vans and then further reductions of 31% and 37.5% in 2030 for vans and cars respectively, all from a 2021 Worldwide Harmonised Light Vehicle Test Procedure (WLTP) baseline.

## EU Exit

- 1.3 The UK left the EU, with the transition period ending on 31 December 2020. To provide certainty to industry during the UK's withdrawal, Parliament passed the EU (Withdrawal) Act 2018 (the Withdrawal Act). This Act converted all directly applicable EU law into UK legislation at the end of the transition period. The regulations were retained as they stood at 23:00 on 31 December 2020. Any further amendments made to these EU regulations by the European Commission were not copied into UK law.
- 1.4 Provisions within the Withdrawal Act allowed for secondary legislation to be made to correct for inoperabilities and deficiencies arising within this retained legislation. Specifically, it allowed the government to correct provisions within EU law that do not function correctly purely as a result of the legislation being retained in UK law.
- 1.5 Regulation (EU) 2019/631 was therefore retained in UK law after the UK's withdrawal from the EU and is known as 'assimilated' law. References to Regulation (EU) 2019/631 within this document are to the assimilated version as retained in (and subsequently amended under) UK law, unless stated otherwise.
- 1.6 Two statutory instruments (SI), S.I. 2019/550, and S.I. 2020/1418, were subsequently made to correct inoperabilities and deficiencies from retaining Regulation (EU) 2019/631, and all associated delegated legislation and implementing decisions, in UK law.
- 1.7 Following the end of the transition period four further SIs were made: S.I. 2021/898, S.I. 2021/1242, S.I. 2022/1361 and S.I. 2023/1257. S.I. 2021/898 brought Northern Ireland into scope of the regulations (which initially covered Great Britain only), in effect creating a UK-wide regime. S.I. 2021/1242 made technical amendments to the regulations and is unrelated to EU Exit. S.I. 2022/1361 corrected deficiencies in

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references to type approval and made minor updates and corrections to the regulations. S.I. 2023/1257 updated a value used in the calculation of CO<sub>2</sub> emission targets for manufacturers of multi-stage vans, alongside updates to separate heavy-duty vehicle regulations.

## Retained EU Regulations

1.8 The following EU regulations pertaining to new car and van CO<sub>2</sub> emissions standards were retained in UK law on 31 December 2020, and subsequently amended by the SIs listed in paragraphs 3.5 to 3.6:

- 2019/631
- 1014/2010
- 63/2011
- 725/2011
- 293/2012
- 114/2013
- 427/2014
- 2017/1152
- 2017/1153

1.9 Where this guidance refers to the above EU regulations, it is referring to the assimilated, and most up-to-date versions of these regulations.

## Retained EU Decisions

1.10 The following EU implementing decisions relating to the approval of eco-innovations, were retained in UK law on 31 December 2020, and subsequently amended by the SIs listed in paragraphs 2.5 to 2.6:

- 2019/1119
- 2020/174
- 2020/1167
- 2020/1232
- 2020/1339
- 2020/1806

1.11 Where this guidance refers to the above EU regulations, it is referring to the assimilated, and most up-to-date versions of these regulations.

## Repealed EU Decisions

1.12 The following implementing decisions were repealed by S.I. 2019/550. They were repealed because they related to the collection of excess emissions premiums in line with the EU treaties, which no longer apply in the UK.

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- 2012/99/EU
- 2012/100/EU

## Repealed EU Decisions by (EU) 2020/1806

1.13 The following implementing decisions were repealed by Implementing Decision 2020/1806, effective as of 1 January 2021. As 2020/1806 was retained in UK law, this also means that the following implementing decisions were retained following the end of the transition period and were subsequently repealed in UK law as 1 January 2021.

- 2013/128/EU
- 2013/341/EU
- 2013/451/EU
- 2013/529/EU
- 2014/128/EU
- 2014/465/EU
- 2014/806/EU
- 2015/158
- 2015/206
- 2015/279
- 2015/295
- 2015/1132
- 2015/2280
- 2016/160
- 2016/265
- 2016/362
- 2016/587
- 2016/588
- 2016/1721
- 2016/1926
- 2017/785
- 2017/1402
- 2018/1876
- 2018/2079
- 2019/313
- 2019/314
- 2019/1861

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- 2020/728
- 2020/759
- 2020/1102
- 2020/1168
- 2020/1222

## Revoked decision by S.I. 2022/1361

1.14 Retained Implementing Decision (EU) 2020/1714 amended the retained eco-innovation implemented by Decision (EU) 2019/1119. It was not necessary to amend the eco-innovation in the UK so the amending Implementing Decision (EU) 2020/1714 was revoked by S.I. 2022/1361.

## Northern Ireland Protocol

- 1.15 Regulations (EC) 443/2009 and (EU) 510/2011 were originally listed in Annex 2 of the Northern Ireland Protocol (the Protocol). As Regulation (EU) 2019/631 was a successor regulation, it was also deemed to be in scope of the Protocol.
- 1.16 As a result, it was intended that vehicles registered for use in Northern Ireland would continue to be captured by the EU regime, so the retained version of the regulation was corrected to set obligations in Great Britain (GB) only.
- 1.17 On 17 December 2020, the Withdrawal Agreement Joint Committee agreed the first amendments to the Protocol following its introduction. One of these amendments removed the references to Regulation (EU) 443/2009 and Regulation (EU) 510/2011 from the Protocol, effective from 18 December 2020. As a successor regulation, this also meant that Regulation (EU) 2019/631, was also no longer classed as being in scope of the Protocol.
- 1.18 This amendment meant that, following the end of the transition period, the EU regulations would not apply in Northern Ireland, allowing the UK Government to enforce carbon dioxide emissions standards on newly registered cars and vans in Northern Ireland instead.
- 1.19 S.I. 2021/898 was made on 22 July 2021 and brought Northern Ireland, and therefore cars and vans registered in Northern Ireland, in scope of the regulations effective from 1 September 2021. This in effect created a UK wide car and van CO<sub>2</sub> emission reduction regime.
- 1.20 Legislation cannot apply retrospectively, therefore all vehicles that were registered in Northern Ireland from 1 January 2021 to 30 August 2021 are not in scope of the regulation. This means all calculations using 2021 data including, but not limited to, the specific emissions reference target; specific emissions target; and 2021 baseline data, will use registration data from GB plus Northern Ireland from 1 September.
- 1.21 The above conditions are covered in Articles 2(2) and 2(5) of 2019/631 as amended by S.I. 2020/1418. With regard to Northern Irish registrations and Article 2(2), prior to 1 September if a vehicle is registered in Northern Ireland and is then subsequently exported to GB within three months of that initial registration, that vehicle is in scope of the regulation and its CO<sub>2</sub> emissions will count towards manufacturers' emissions totals for 2021.

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1.22 This is the same if the vehicle is exported from Northern Ireland to elsewhere in the EU 27, Norway and Iceland. With regard to Article 2(5), prior to 1 September 2021 if a vehicle is registered in GB and then is subsequently exported to Northern Ireland within 3 months it will not count towards any CO<sub>2</sub> emissions. The EU does not have an equivalent provision.

## Post-EU Exit Regulations

- 1.23 The Vehicle Emissions Trading Schemes Order 2023 (S.I. 2023/1394 – also known as the VETS Order) implemented a zero emission vehicle (ZEV) mandate for new cars and vans in GB. This replaced Regulation (EU) 2019/631 as the primary decarbonisation regulation in GB from 3 January 2024.
- 1.24 The Vehicle Emissions Trading Schemes Order 2024 (S.I. 2024/1130) brought Northern Ireland into the VETS Order from 1 January 2025 so that the regime applied across the whole of the UK.
- 1.25 The Vehicle Emissions Trading Schemes Order 2025 (S.I. 2025/678) was laid on 18 June 2025 and enabled the Secretary of State to use both **UK and EU** derived values in the administration of CO<sub>2</sub> targets for manufacturers subject to Regulation (EU) 2019/631.
- 1.26 S.I. 2023/1394 and S.I. 2024/1130 revoked or partly revoked many of the regulations<sup>1</sup> listed in paragraph 1.8 as retained after EU Exit. The revocation was subject to a savings provision which ensures the monitoring and compliance up to and including 2024 can be completed.

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<sup>1</sup> 1014/2010, 293/2012, 63/2011 and 114/2013 were revoked; 2019/631 was partially revoked.

## 2. UK Legislation

- 2.1 The Road Vehicle Emission Performance Standards (Cars and Vans) (Amendment) (EU Exit) Regulations 2019 were made on 11 March 2019. This S.I. was drafted as part of the UK's preparations for withdrawal from the EU without a deal in March 2019. This S.I. corrected for deficiencies arising as a result of EU Regulations 443/2009, 510/2010, and a number of associated delegated regulations and implementing decisions being retained in UK law following a no deal exit from the EU. This S.I. will be referred to as 'S.I. 2019/550' throughout this document. You can find S.I. 2019/550 by following this link: <https://www.legislation.gov.uk/ukxi/2019/550/contents/made>
- 2.2 S.I. 2019/550 was made following a full public consultation that ran from 6 November to 28 November 2018 and following specific engagement with affected industry stakeholders. Seven responses were received including representatives of vehicle manufacturers and environmental campaign groups. The public consultation and government response to that consultation can be found by following this link <https://www.gov.uk/government/consultations/regulating-co2-emission-standards-for-new-cars-and-vans-if-theres-no-brexite-deal>
- 2.3 The Road Vehicle Carbon Dioxide Emission Performance Standards (Cars and Vans) (Amendment) (EU Exit) Regulations 2020 were made on 1 December 2020. This S.I. corrected for deficiencies arising as a result of Regulation (EU) 2019/631 (which replaced and repealed Regulations (EU) 443/2009 and 510/2010 from 1 January 2020), and a number of delegated regulations and implementing decisions being retained in UK law following the end of the transition period. This SI will be referred to as 'S.I. 2020/1418' throughout this document. You can find S.I. 2020/1418 by following this link: <https://www.legislation.gov.uk/ukxi/2020/1418/contents/made>
- 2.4 S.I. 2020/1418 was made following a full public consultation that ran from 10 July to 21 August 2020 and following specific engagement with affected industry stakeholders. Eighteen responses were received including from vehicle manufacturers and environmental campaign groups. The public consultation and government response to that consultation can be found by following this link <https://www.gov.uk/government/consultations/regulating-co2-emission-standards-for-new-cars-and-vans-after-transition>
- 2.5 The Road Vehicle Carbon Dioxide Emission Performance Standards (Cars and Vans) (Amendment) (EU Exit) Regulations 2021 were made on 22 July 2021. On 17 December 2020, the Withdrawal Agreement Joint Committee agreed to remove references to the EU's car and van CO<sub>2</sub> regulations from the Northern Ireland Protocol, leaving Northern Ireland without regulation. This S.I. brought Northern Ireland into scope of the GB regulations effective from 1 September 2021, in effect creating a UK-wide regime. This S.I. will be referred to as 'S.I. 2021/898' throughout this document. You can find S.I. 2021/898 by following this link: <https://www.legislation.gov.uk/ukxi/2021/898/contents/made>

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- 2.6 The Road Vehicle Carbon Dioxide Emission Performance Standards (Cars and Vans) (Miscellaneous Amendments) Regulations 2021 were made on 14 December 2021. The amendments made in this S.I. were of a technical nature to ensure the continued function of the regulations and were not EU Exit-related. This S.I. will be referred to as ‘S.I. 2021/1242’ throughout this document. You can find S.I. 2021/1242 by following this link: <https://www.legislation.gov.uk/ukxi/2021/1242/made>
- 2.7 The Road Vehicle Carbon Dioxide Emission Performance Standards (Cars, Vans and Heavy-Duty Vehicles) (Amendment) Regulations 2022 were made on 15 December 2022. The S.I. corrected deficiencies in regarding references to type approval in assimilated car and van CO<sub>2</sub> emission regulations, which resulted from the UK’s withdrawal from the EU. The S.I. amended type approval references to include EU, GB and UK(NI) type-approval routes to ensure vehicles type approved through these routes were in scope of the CO<sub>2</sub> emissions regime. This S.I. also made minor corrections and updates to the regulations. This S.I. will be referred to as ‘S.I. 2022/1361’ throughout this document. You can find this S.I. by following this link: <https://www.legislation.gov.uk/ukxi/2022/1361/contents/made>
- 2.8 The Car, Van and Heavy-Duty Vehicle Carbon Dioxide Emissions Performance Standards (Civil Penalties and Miscellaneous Amendments) Regulations 2023 were made on 23 November 2023. The instrument enabled the Department for Transport (DfT) to update a value (the B<sub>0</sub> value) used to calculate CO<sub>2</sub> emissions targets for manufacturers of new multi-stage vans. The S.I. will be referred to as ‘S.I. 2025/1257’ throughout this document. You can find this S.I. by following this link: <https://www.legislation.gov.uk/ukxi/2023/1257/introduction/made>
- 2.9 The Vehicles Emissions Trading Schemes (VETS) Order 2023 was made on 13 December 2023. The instrument established a ZEV mandate for new cars and vans and replaced Regulation (EU) 2019/631 from 3 January 2024 in GB only. This instrument will be referred to as ‘S.I. 2023/1394’ or ‘the VETS Order’ throughout this document. You can find S.I. 2023/1394 by following this link: <https://www.legislation.gov.uk/ukxi/2023/1394/contents/made>
- 2.10 The Vehicle Emissions Trading Schemes (Amendment) Order 2024 was made on 9 September 2024. The VETS Order was made in December 2023 and replaced Regulation 2019/631 in GB only, as there was no functioning executive in place in Northern Ireland at that time to legislate for Northern Ireland. In February 2024 the Northern Ireland Assembly returned and an Executive was formed. In May 2024 the Minister for Infrastructure wrote to his Ministerial counterparts to inform them of his intent for Northern Ireland to join the VETS Order. Following agreement from the Northern Ireland Executive, this instrument therefore brought Northern Ireland into the VETS Order from 1 January 2025. The VETS Order therefore replaced Regulation (EU) 2019/631 from 1 January 2025 in Northern Ireland. This instrument will be referred to as ‘S.I. 2024/1130’ throughout this document. You can find S.I. 2024/1130 by following this link: <https://www.legislation.gov.uk/ukxi/2024/1130/contents/made>
- 2.11 The Vehicle Emissions Trading Schemes (Amendment) Order 2025 was made on 11 June 2025. The instrument amended S.I. 2023/1394 and S.I. 2024/1130 to specify how the provisions of Regulation (EU) 2019/631, as saved by those SIs, should be administered. This instrument enabled the Secretary of State to calculate the specific CO<sub>2</sub> emission targets for vehicle manufacturers under Regulation (EU) 2019/631 using inputs from UK or EU derived values. This instrument will be referred to as ‘S.I. 2025/678’ throughout this document. You can find S.I. 2025/678 by following this link: <https://www.legislation.gov.uk/ukxi/2025/678/contents/made>

## 3. Application of Regulation (EU) 2019/631 to Northern Ireland 2024

- 3.1 This section provides more detail on how Regulation (EU) 2019/631 applied in Northern Ireland in 2024.

### The Vehicle Emissions Trading Schemes (VETS) Order 2023

- 3.2 The VETS Order came into force on 3 January 2024. The VETS Order set up new trading schemes in relation to registration of zero emission vehicles and CO<sub>2</sub> emissions (the latter of which replaces Regulation (EU) 2019/631 as it regulated CO<sub>2</sub> emissions).
- 3.3 Under the Climate Change Act 2008, the VETS Order had to be approved by the Northern Ireland Assembly for it to apply in Northern Ireland. When the VETS Order was made, there was no functioning executive in place in Northern Ireland to legislate for Northern Ireland. Therefore, the VETS Order only applied in GB in 2024.
- 3.4 Given that the Northern Ireland Assembly could not legislate for Northern Ireland to join the VETS Order when it was made, the VETS Order revoked Regulation (EU) 2019/631 and replaced it with VETS in GB only, and amended Regulation (EU) 2019/631 so that CO<sub>2</sub> targets continued to apply in Northern Ireland only for the 2024 compliance year. Therefore, for the 2024 compliance year only, Northern Ireland was subject to an appropriately scaled version of Regulation (EU) 2019/631.
- 3.5 The VETS Order entered into force on 3 January 2024, meaning vehicles registered on 1 and 2 January 2024 anywhere in the UK are in scope of Regulation (EU) 2019/631 and will be included in the administration of the 2023 compliance year in GB, or the 2024 compliance year in Northern Ireland.
- 3.6 For the purposes of this guidance document, while Regulation (EU) 2019/631 is referred to as applying solely to Northern Ireland in 2024, this will also include GB for 1 and 2 January 2024.
- 3.7 On 3 February 2024 the Northern Ireland Assembly returned, and an Executive was formed. On 10 May 2024 the Minister for Infrastructure in the Executive wrote to his Ministerial counterparts to inform them of his intent for Northern Ireland to join the VETS Order. The intention was supported unanimously and S.I. 2024/1130 was made on 9 September 2024, bringing Northern Ireland into the VETS Order from 1 January 2025. Therefore, the VETS Order applies UK-wide from 1 January 2025.

### Provisions of Regulation (EU) 2019/631 which applied to Northern Ireland in 2024

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3.8 The following provisions applied to new cars and vans registered in Northern Ireland in 2024:

- Article 2(4) – Scope
- Article 4 – Specific emissions targets
- Article 5 – Super-credits
- Article 6 – Pooling
- Article 7 – Monitoring and reporting of average emissions
- Article 7a – Appeals
- Article 8 – Excess emissions premiums
- Article 9 – Publication of performance of manufacturers
- Article 10 – Derogations for certain manufacturers
- Article 14 – Adjustment of  $M_0$  and  $TM_0$  values
- Annex 1 – Car and van CO<sub>2</sub> emission calculations
- Annex 2 – Monitoring and reporting of emissions from new passenger cars
- Annex 3 – Monitoring and reporting of emissions from new light commercial vehicles
- Annex 4 – Derogation thresholds
- Annex 5 – Correlation table

## Provisions of Regulation (EU) 2019/631 which continue to apply across the entirety of the UK post-2024

3.9 The following provisions in Regulation (EU) 2019/631 continue to apply to new cars and vans registered in the UK, from January 2024. Many of the articles have had minor amendments to ensure that they function as intended for Regulation (EU) 2019/631 and VETS.

- Article 1 – Subject matter and objectives
- Article 2(1)-(3) – Scope
- Article 3 – Definitions
- Article 11 – Eco-innovation
- Article 12 – Real-world CO<sub>2</sub> emissions and fuel or energy consumption
- Article 13 – Verification of the CO<sub>2</sub> emissions of vehicles in-service
- Article 15 – Review and report
- Article 17 – Regulations
- Article 18 – Repeal
- Article 19 – Entry into force

## Other assimilated law

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3.11 The VETS Order amended the following legislation to ensure it applied in 2024 to both Northern Ireland under Regulation (EU) 2019/631, and to GB under the VETS Order:

- Regulation (EU) 725/2011
- Regulation (EU) 427/2014

3.12 The VETS Order amended the following legislation to specifically apply to the Northern Ireland context in 2024:

- Regulation (EU) 1014/2010 – this legislation was amended to limit the extent to Northern Ireland only.
- Regulation (EU) 293/2012 – this legislation was amended to limit the extent to Northern Ireland only.
- Regulation (EU) 63/2011 – this legislation was amended to tailor manufacturer derogation details to be specific to Northern Ireland.
- Regulation (EU) 114/2013 - this legislation was amended to tailor manufacturer derogation details to be specific to Northern Ireland.

3.13 The VETS Order revoked the following legislation in GB from 2024 onwards, subject to the monitoring and enforcement of previous calendar years:

- Regulation (EU) 1014/2010
- Regulation (EU) 293/2012
- Regulation (EU) 63/2011
- Regulation (EU) 114/2013

3.14 The VETS Order revoked the following legislation for the whole of the UK from 2024:

- Regulation (EU) 2017/1152
- Regulation (EU) 2017/1153

3.15 S.I. 2024/1130 revoked the following legislation in relation to Northern Ireland, and therefore for the whole of the UK from January 2025:

- Regulation (EU) 1014/2010
- Regulation (EU) 293/2012
- Regulation (EU) 63/2011
- Regulation (EU) 114/2013

## 4. Purpose of the guidance

- 4.1 This guidance has been produced by the DfT and the Vehicle Certification Agency (VCA). The VCA is the appointed 'enforcement authority' for assimilated vehicle CO<sub>2</sub> regulation. This document is intended to provide manufacturers of cars and vans that were registered anywhere in the UK between 1 January 2021 – 2 January 2024 and registered in Northern Ireland only from 3 January 2024, with the information they need to meet their obligations under the UK's car and van CO<sub>2</sub> emissions regulations. For regulation of cars and vans after these respective periods, please refer to separate guidance on the successive Vehicle Emissions Trading Schemes Order:  
<https://assets.publishing.service.gov.uk/media/65e069a9b8da63b345c8627f/vets-how-to-comply.pdf>
- 4.2 Whilst this document seeks to provide general guidance on the relevant regulations, this should not be construed as a definitive view as ultimately the interpretation of the regulations is a matter for the UK judiciary.
- 4.3 Where appropriate, manufacturers should obtain their own legal advice.
- 4.4 This document will be kept under review and may be amended from time to time based on user experience, feedback, and changes to the regulatory regime.

### Who is this guidance for?

- 4.5 This guidance is aimed at vehicle manufacturers that register new cars and vans with the Driver and Vehicle Licensing Agency (DVLA) for use in the UK. This includes vehicle manufacturers who are based outside of the UK, but either import or sell and register vehicles for use in the UK.
- 4.6 This guidance covers the process for new vehicle eco-innovations, pooling and derogation applications. This will be of interest to vehicle parts manufacturers and parts suppliers who may wish to have particular vehicle technologies approved for use as CO<sub>2</sub> reducing technologies on vehicles registered in the UK.

### Who is the manufacturer?

- 4.7 As defined in Article 3(1)(f) Regulation (EU) 2019/631, the manufacturer is the 'person or body responsible to the relevant approval authority for all aspects of the GB type-approval procedure, the UK (NI) type-approval procedure or the EU type-approval procedure and for ensuring conformity of production.'
- 4.8 In respect of vehicles registered in GB, full GB type-approval is compulsory for new types (new models) and becomes compulsory for all vehicles manufactured on or after 1 February 2026.

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- 4.9 A 'provisional' type approval system was previously available as an alternative to full GB type-approval. This meant that a vehicle must first obtain EU type-approval, and then apply for 'provisional' type approval in GB. New provisional type approvals are no longer available, and, from 1 February 2026, all vehicles must hold a full GB or UK (NI) type-approval in order to be manufactured for sale in GB.
- 4.10 As defined in Article 3(1)(g) Regulation (EU) 2019/631, 'GB type-approval' means the procedure whereby the approval authority certifies that a type of vehicle, system, component or separate technical unit satisfies the relevant administrative provisions and technical requirements of Regulation (EU) 2018/858, and "GB type-approved" is to be construed accordingly.
- 4.11 As defined in Article 3(1)(r) Regulation (EU) 2019/631, 'UK (NI) type-approval' means an EU type-approval granted by the Secretary of State in respect of Northern Ireland in accordance with Regulation (EU) 2018/858, as it has effect in EU law as amended from time to time and by virtue of the Northern Ireland Protocol, and "UK (NI) type-approved" is to be construed accordingly.
- 4.12 As defined in Article 3(1)(s) Regulation (EU) 2019/631, 'EU type-approval' means the procedure whereby an approval authority certifies that a type of vehicle, system, component or separate technical unit satisfies the relevant administrative provisions and technical requirements of Regulation (EU) 2018/858, as it has effect in EU law as amended from time to time, and "EU type-approved" is to be construed accordingly.

## 5. Information provided by manufacturers

- 5.1 Manufacturers were required to report the following data to the VCA following the end of the transition period:
- The name/names of any manufacturer who is responsible for any vehicles registered in the UK, that they indicate, or intend to indicate, on the Certificates of Conformity (CoC) (Article 8, Regulation (EU) 1014/2010);
  - The first section (World Manufacturer Identifier code) of any Vehicle Identification Number (VIN) that they indicate or intend to indicate on the CoC (Article 8, Regulation (EU) 1014/2010);
  - The relevant names and addresses of contacts for each manufacturer to whom the VCA should address the notification of provisional data. An email address is not legally required, but is also requested for ease of communication.
- 5.2 It is expected that the above information may change over time. Manufacturers must notify the VCA at the earliest possible opportunity of any changes to avoid any issues with calculating specific emissions of CO<sub>2</sub> performance or with the notification of a provisional dataset.
- 5.3 As with the original data, notification of any changes should be sent via email to [fleetaverage@vca.gov.uk](mailto:fleetaverage@vca.gov.uk), or with express permission from the VCA it can be sent to the VCA's postal address: Fleet Average CO<sub>2</sub> Emissions, VCA Headquarters, 1 Eastgate Office Centre, Eastgate Road, Bristol, BS5 6XX.
- 5.4 If the above information is not provided by manufacturers, the following circumstances shall apply:
- where the name of the manufacturer or the first section of the VIN is not provided, the VCA will use the name on CoC or in type-approval documentation to complete the detailed monitoring data; and
  - where a relevant name, address and email address is not provided, the VCA will use existing resources to locate a relevant contact. The responsibility will lie with manufacturers to ensure that any information sent to them is handled correctly and by the correct contact.

## 6. Monitoring and reporting of emissions data

- 6.1 This section explains the flow of information that is required with regard to the monitoring and reporting of vehicle registration and CO<sub>2</sub> emissions data, through to the publication of final performance by manufacturers against CO<sub>2</sub> targets, the issuing of excess emissions penalties and the rights of manufacturers in respect of any penalties. A flowchart with this information can be found in Annex B.

### Process – DVLA to VCA

- 6.2 Manufacturers are required to register new vehicles with the DVLA in order to receive a registration number and to ensure that the vehicle can legally be driven on UK roads.
- 6.3 At the end of each calendar year, the DVLA collates information on all newly registered cars and vans in the UK and transmit that information to the DfT.
- 6.4 The DfT ensure that the data provided is consistent, formatted correctly and contains all of the information required.
- 6.5 All of the information that was previously provided to the European Commission by the DfT is provided to the VCA for compliance years 2021 – 2023 in the UK. Data for the 2024 compliance year in Northern Ireland is provided to both the VCA and the VETS Administrator who will administer the compliance year jointly to reduce burden in relation to administering the 2024 compliance year across the UK.
- 6.6 A full list of the data points required can be found in Regulation (EU) 2019/631.

### Manufacturer multi-stage van data reporting requirements

- 6.7 In accordance with Annex III of Regulation (EU) 2019/631, base vehicle manufacturers were required to report the CO<sub>2</sub> emissions of completed vehicles when based on either an incomplete or a complete base vehicle, among other values, to the VCA, between 28 February 2022 – 2 January 2024 (UK-wide) or 31 December 2024 (Northern Ireland only). The full list of values can be found in paragraph 1.2.2, Annex III of Regulation (EU) 2019/631.
- 6.8 The reported CO<sub>2</sub> emissions calculated from the incomplete base vehicles are then attributed to the base vehicle manufacturer for the purpose of the CO<sub>2</sub> regulations, replacing the official CO<sub>2</sub> value as collected when the completed vehicle is first registered with the DVLA.
- 6.9 This requirement was brought in to prevent excessive burden on base vehicle manufacturers who are held responsible for the resulting CO<sub>2</sub> emissions of the completed multi-stage van. Base vehicle manufacturers are not aware of, nor can

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they fully control, the final CO<sub>2</sub> emissions of the completed van as this depends on the amendments made by the second and third stage body builders. Therefore, this reporting requirement was designed to reduce any unknown burden as base vehicle manufacturers could provide the CO<sub>2</sub> emissions to be used to calculate a manufacturer's CO<sub>2</sub> compliance.

- 6.10 Once a manufacturer had reported the incomplete base vehicle CO<sub>2</sub> emission values to the VCA, the VCA then commence a 'VIN matching' exercise to ensure this value replaces the official CO<sub>2</sub> values taken from first registration.
- 6.11 If no data is provided for multi-stage vans by the base vehicle manufacturer, the official CO<sub>2</sub> values as captured by the DVLA are used to assess manufacturer compliance.
- 6.12 To calculate the CO<sub>2</sub> emissions of an incomplete base vehicle, paragraph 1.2.4, Annex III of Regulation (EU) 2019/631 provides a methodology. This is in line with type-approval legislation, point 3.2.3.2 to 3.2.4 of Sub-Annex 7 to Annex XXI of Commission Regulation (EU) 2017/1151.
- 6.13 The calculations provide a body mass (B<sub>0</sub>) value which manufacturers must use to calculate the resulting CO<sub>2</sub> emissions. For 2022 – 2023 manufacturers can use the B<sub>0</sub> value of 1.375, which was retained in Regulation (EU) 2019/631. A new B<sub>0</sub> value of 1.387 must be used from 1 January 2024 when S.I. 2023/1257 came into force. The S.I. updated the B<sub>0</sub> value as above in point 1.2.4 of section A of Annex III to Regulation (EU) 2019/631.
- 6.14 The VCA created a .CSV template which manufacturers can use to provide data. The template can be found on the VCA website: <https://www.vehicle-certification-agency.gov.uk/fuel-consumption-co2/average-emissions-monitoring/>

## Publication of provisional data and the error correction window

- 6.15 Following transmission of vehicle registration data to the VCA, the VCA has a four-month period in which they will calculate:
- the provisional CO<sub>2</sub> emissions target for the reporting period for each manufacturer or pool;
  - the provisional CO<sub>2</sub> emissions performance of each manufacturer or pool; and
  - the difference between the two figures and whether the manufacturer or pool has met their emission target.
- 6.16 This provisional dataset will be shared with manufacturers and shall also be published on the VCA website: <https://www.vehicle-certification-agency.gov.uk/fuel-consumption-co2/average-emissions-monitoring/> (the online dataset will redact certain information as necessary to comply with General Data protection Regulation (GDPR) requirements e.g. the VIN).
- 6.17 Datasets detailing the calculations as outlined above for each manufacturer shall be sent to the nominated contacts provided in accordance with section 5.1 of this guidance document and will not be published on the VCA website.
- 6.18 Once manufacturers have received provisional datasets, the three-month error correction period begins. During this time, manufacturers can report data errors and request amendments, with reasonable evidence.

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- 6.19 For cars, if manufacturers request changes to the provisional dataset, they must do so in accordance with the requirements in Article 7, paragraph 5 of Regulation (EU) 2019/631, and Article 9, paragraphs 3-5 of Regulation (EU) 1014/2010. For vans, manufacturers must follow the requirements in Article 7, paragraph 5 of Regulation (EU) 2019/631, as well as Article 10a of Regulation (EU) 293/2012.
- 6.20 If manufacturers do not submit any amendments/corrections to the VCA within three months of being notified of the provisional dataset, then the provisional dataset will be used as the final dataset.
- 6.21 In order to submit any corrections or amendments, manufacturers should submit the requested revisions using 'Sharefile' (the VCA's secure, non-erasable electronic data carrier) to the VCA's address: Fleet Average CO<sub>2</sub> Emissions, VCA Headquarters, 1 Eastgate Office Centre, Eastgate Road, Bristol, BS5 6XX, and should also be sent via email to [environmental.strategy@dft.gov.uk](mailto:environmental.strategy@dft.gov.uk) and [fleetaverage@vca.gov.uk](mailto:fleetaverage@vca.gov.uk).
- 6.22 The VCA will consider each requested amendment individually. If the requested amendment is accepted, the VCA will amend the dataset accordingly. If the requested amendment is rejected, the provisional data will be treated as final. In either scenario the VCA will notify the manufacturer of their decision via email.

## Publication of finalised dataset

- 6.23 Once the error correction window has concluded and the VCA has finished its assessment of requested amendments, the VCA will publish a final dataset and report containing:
- the final CO<sub>2</sub> emissions target for each manufacturer;
  - the specific emissions of CO<sub>2</sub> for the manufacturer;
  - the difference between the two listed figures; and
  - a decision on whether the manufacturer or pool is compliant or non-compliant with their emissions target.
- 6.24 As with the provisional dataset, this notification will be sent to the nominated contact provided in accordance with section 5.1 of this guidance document, as well as being published online for public consumption (with specific data points removed) on <https://www.vehicle-certification-agency.gov.uk/fuel-consumption-co2/average-emissions-monitoring/>

## Excess Emissions Premiums

- 6.25 If a manufacturer or a pool has exceeded their emissions target, they will be issued with an excess emissions premium by the DfT.
- 6.26 The excess emissions premium will be issued in the form of a civil penalty.
- 6.27 The amount payable will be £86 per gram of exceedance multiplied by the number of vehicles registered. This reflects the euro-to-sterling exchange rate in June 2020 and is in line with Regulation (EU) 2019/631, Article 8, paragraph 2.
- 6.28 The excess emissions premium will be sent either to the nominated contact point for the manufacturer or, in the case of a pool, to the pool manager.

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- 6.29 It will be possible for a manufacturer to appeal the civil penalty, if they believe they have the grounds to do so. Details on how to do this will be contained within the civil penalty letter.
- 6.30 No excess emissions premium can be imposed while an appeal is in progress.
- 6.31 Following the completion of the appeal, should a manufacturer have been deemed to have missed their target, and be liable to pay an excess emissions premium, that manufacturer or pool will be required to pay that premium within 28 days of the relevant notice being served on them, as per the guidance above.

## Vehicles exported from UK

- 6.32 To mitigate against potential problems due to vehicles moving from GB to Northern Ireland when the regulations were listed in Annex 2 of the Protocol, a new 'permanent removal' provision was created.
- 6.33 The EU's regime included a provision for 'used' vehicles, whereby any vehicle that is registered outside the EU, and subsequently moved into the EU within three months of registration, is classed as a 'new' vehicle and captured under the regulation. This therefore could have led to a situation where a vehicle is registered in GB, thus counting under the UK regime, before being moved into either Northern Ireland or being exported overseas within three months, and also counting under the EU framework.
- 6.34 To prevent this situation, a provision was added (Article 2(5) of Regulation (EU) 2019/631) preventing a vehicle from being double counted under both GB and EU regimes. The provision initially covered vehicles being registered in GB and subsequently being moved permanently to Northern Ireland or overseas within three months. Following the amendments to the Protocol, this provision has been updated to reflect the fact that Northern Ireland was brought in scope of the UK regulations from 1 September 2021. Prior to this date, the original clause remains active with respect to vehicles being exported from EU/Northern Ireland to GB.

## 7. Emission targets and performance

- 7.1 For compliance years 2021 - 2023 in the UK, and 2024 in Northern Ireland, the DfT will send registration data to the VCA. In combination with the CO<sub>2</sub> figures reported by manufacturers via the multi-stage vans exercise, the VCA will then calculate the WLTP CO<sub>2</sub> emissions target for each manufacturer.
- 7.2 Please note that all figures in this guidance follow the UK usage of a full stop (‘.’) to represent a decimal point. In the legislation, the retained values from the EU instead use a comma (‘,’) to denote a decimal point. Going forward, the UK will use a full stop to denote a decimal point in all guidance documents and legislation.
- 7.3 Please note that compliance metric data is provided to the third decimal place.

### 2025 legislative update to CO<sub>2</sub> target methodology

- 7.4 A discrepancy was identified between the wording of Regulation (EU) 2019/631 and the previous version of this guidance [New Car and Van CO<sub>2</sub> Regulations Guidance 2022 V3]. The discrepancy related to the calculation of specific CO<sub>2</sub> emissions targets.
- 7.5 In April 2025, the government committed to reconciling the discrepancy as soon as possible in a manner that was fair to manufacturers.
- 7.6 The government commitment to reconciling the discrepancy can be found in its response to question 17 of the consultation ‘Phasing out sales of new petrol and diesel cars from 2030 and supporting the ZEV transition’, which can be found here: <https://www.gov.uk/government/consultations/phasing-out-sales-of-new-petrol-and-diesel-cars-from-2030-and-supporting-the-zev-transition>
- 7.7 As such, the Vehicle Emissions Trading Schemes (Amendment) Order 2025 (S.I. 2025/678) was made in June 2025 and amended saving provisions from the VETS Order (S.I. 2023/1394) and the Vehicle Emissions Trading Schemes (Amendment) Order 2024 (S.I. 2024/1130).
- 7.8 S.I. 2025/678 enabled UK **or** EU derived values to be used when calculating the specific CO<sub>2</sub> emission targets from Regulation (EU) 2019/631 to ensure that no manufacturer would be worse off for either having followed the previous version of this guidance, or a strict reading of Regulation (EU) 2019/631.
- 7.9 Therefore, in accordance with S.I. 2025/678, the specific CO<sub>2</sub> emissions targets from Regulation (EU) 2019/631 will be calculated using either all UK or all EU values up to and including the WLTP specific emissions reference target (i.e. points 1. – 3. of Part A and Part B of Annex I).

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- 7.10 The UK-derived and EU-derived WLTP specific emissions reference targets will then be respectively fed into the final part of the formula (i.e. point 4 of Part A and Part B of Annex I) to calculate final specific emission targets.
- 7.11 Manufacturers will receive the higher specific CO<sub>2</sub> emissions target from either the UK or EU derived approach. This revised calculation methodology is applicable for 2021 - 2023 in the UK and for 2024 in Northern Ireland only.
- 7.12 Please see below for further details on the revised calculation methodology for specific CO<sub>2</sub> emissions targets for 2021 – 2023 in the UK and for 2024 in Northern Ireland.

## Methodology for targets

7.13 The following methodology shall be used to calculate specific WLTP emissions targets under Regulation (EU) 2019/631:

- a) Firstly, when calculating the WLTP reference target, for both cars and vans the manufacturer’s 2020 **UK values or EU values** shall be used for all of the required data fields (WLTP CO<sub>2</sub>; NEDC CO<sub>2</sub>; NEDC 2020 target). This means that the VCA shall use the dataset published by the European Commission in respect of the 2020 reporting period to derive the WLTP specific emissions reference target in the UK. (Please refer to Annex I, Regulation (EU) 2019/631 for further information on the data fields).
- b) This means that the VCA shall use the **UK-wide dataset** published by the European Commission<sup>2</sup> in respect of the 2020 reporting period to derive the WLTP specific emissions reference target in the UK. Similarly, the VCA shall use the **EU-wide dataset** published by the European Commission<sup>3</sup> in respect of the 2020 reporting period to derive the WLTP specific emissions reference target in the UK.
- c) Please see the WLTP specific emissions reference target formula below:

$$\text{WLTP specific emissions reference target} = \text{WLTPCO}_2 \cdot \left( \frac{\text{NEDC2020target}}{\text{NEDC CO}_2} \right)$$

- d) This will generate two WLTP reference target figures: a **UK-derived WLTP reference target** and an **EU-derived WLTP reference target**.
- e) Each WLTP reference target will then be respectively fed into the ‘Specific emissions target’ formula below:

$$\text{Specific emissions target} = \text{WLTP}_{\text{reference target}} + a [(M_{\theta} - M_0) - (M_{\theta 2020} - M_{0,2020})]$$

7.14 For cars, the values to be used to calculate ‘specific emissions target’ are:

WLTP reference target =	as set out above
a =	0.0333

<sup>2</sup> 2020 UK-wide dataset published by the European Commission for cars: [Monitoring of CO2 emissions from passenger cars](#)

2020 UK-wide dataset published by the European Commission for vans: [Monitoring of CO2 emissions from vans](#)

<sup>3</sup> 2020 EU-wide dataset published by the European Commission for cars: [Monitoring of CO2 emissions from passenger cars](#)

2020 EU-wide dataset published by the European Commission for vans: [Monitoring of CO2 emissions from vans](#)

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$M_{\theta} =$	<b>In 2021:</b> the average mass in running order of the new cars of the relevant manufacturer <b>in GB until 31 August 2021 and in the UK from 1 September 2021</b>
	<b>In 2022/23:</b> the average mass in running order of the new cars of the relevant manufacturer <b>in the UK</b>
	<b>In 2024:</b> the average mass in running order of the new cars of the relevant manufacturer <b>in Northern Ireland only</b>
$M_0 =$	<b>In 2021:</b> 1379.88kg
	<b>From 2022:</b> 1435.77kg
$M_{\theta 2020} =$	the average mass in running order of the new cars of the relevant manufacturer in 2020 in the UK
$M_{0,2020} =$	1379.88kg

7.15 In 2021 onwards, for vans, these values are:

WLTP reference target =	as set out above
$a =$	0.096
$M_{\theta} =$	<b>In 2021:</b> the average mass in running order of the new cars of the relevant manufacturer <b>in GB until 31 August 2021 and in the UK from 1 September 2021</b>
	<b>In 2022/23:</b> the average mass in running order of the new cars of the relevant manufacturer <b>in the UK</b>
	<b>In 2024:</b> the average mass in running order of the new cars of the relevant manufacturer <b>in Northern Ireland only</b>
$M_0 =$	1825.23kg
$M_{\theta 2020} =$	the average mass in running order of the new vans of the relevant manufacturer in 2020 in the UK
$M_{0,2020} =$	1766.4kg

7.16 A manufacturer's final specific emissions target is the higher of the UK-derived target or the EU-derived target, unless the manufacturer notifies the Secretary of State otherwise, within 30 days of receipt of their specific emissions target.

## Application of the updated CO<sub>2</sub> target methodology for pools

7.17 For the purposes of implementing Regulation (EU) 2019/631, pools are considered as a single manufacturer.

7.18 Because pools are treated as a single manufacturer, pool targets would be calculated using a single methodology approach using either EU or UK values in the relevant part of the calculation for all pool participants i.e. there would be no mixed EU/UK approach to the calculation of targets within pools.

## Manufacturers out of scope of target-setting methodology

7.19 S.I. 2021/1242 came into force on 26 November 2021 and provides a methodology for calculating CO<sub>2</sub> targets for manufacturers' whose data falls outside the scope of the above formulae. These include:

- Manufacturers with zero CO<sub>2</sub> emissions in 2020;
- Manufacturers who were new to market in 2021 - 2024;
- Manufacturers who have merged with another manufacturer to form a new manufacturer/legal entity after 2021;
- Manufacturers who have been granted a derogation in 2021 - 2024; and
- Manufacturers who were new to market and eligible for a derogation from 2021 to 2024.

## Update to the B<sub>0</sub> value from 1 January 2024

7.20 As outlined at paragraph 6.13 on multi-stage vans, the B<sub>0</sub> value is a multiplier used in calculating the CO<sub>2</sub> emissions from vans built in a multi-stage process. S.I. 2023/1257 came into force on 1 January 2024 and updated the B<sub>0</sub> value from “1,375” to “1.387” in point 1.2.4 of section A of Annex III to Regulation (EU) 2019/631. The updated B<sub>0</sub> value applies from 1 January 2024.

## Methodology for performance

7.21 For each manufacturer, the VCA will assess the average specific emissions of CO<sub>2</sub> that are emitted by the newly registered fleet in the previous year's reporting period.

7.22 From 2021 onwards the VCA will be assessing performance using WLTP values, in accordance with Regulation (EU) 2019/631.

7.23 Both super-credits and eco-innovations will be taken into account in the VCA's assessment of manufacturer performance – please see further detail in the sections below.

## 8. Super-credits

- 8.1 Under Regulation (EU) 2019/631, manufacturers could benefit from super-credits for registering zero or low emission vehicles (ZLEVs). A ZLEV is defined as any car with CO<sub>2</sub> emissions of less than 50g CO<sub>2</sub>/km, whether NEDC or WLTP. These super-credits can then be used against emission targets.
- 8.2 Super-credits were available for the compliance years 2021 and 2022 only. Therefore, super-credits are not considered in compliance years 2023, or in 2024 (in Northern Ireland).

### Super-credits in 2021 and 2022

- 8.3 Under the UK scheme for the years 2021 and 2022, each ZLEV produced will count as 1.67 and 1.33 cars, respectively.
- 8.4 Manufacturers may benefit from a cumulative maximum of 3.75g CO<sub>2</sub>/km (WLTP) reduction in their specific emissions of CO<sub>2</sub> performance over the course of the two-year period in which super-credits apply. Super-credits will automatically apply when a manufacturer registers ZLEVs, meaning it would be possible for all 3.75g CO<sub>2</sub>/km credits to be used up in 2021.
- 8.5 The super-credits are applied automatically and therefore must be used if vehicles are eligible. A manufacturer may not voluntarily decline the use of super-credits in 2021 in order to use them in 2022, if they have registered eligible vehicles in 2021.
- 8.6 If super-credits apply, but a manufacturer is still in breach of their emissions target, the multiplication of vehicles shall not apply for the 'number of new passenger cars' in the excess emissions premium calculation.

## 9. Eco-innovations

- 9.1 Under Regulation (EU) 2019/631 manufacturers could receive 'credits' for eco-innovations. 'Eco innovations' are vehicle technologies that reduce CO<sub>2</sub> emissions when the vehicle is in use, but that may not be taken into account during the traditional vehicle CO<sub>2</sub> emissions test procedure. An example of this is LED lighting versus traditional halogen lighting, as lights are not switched on during the emissions test.
- 9.2 Eco-innovations are also taken into account in the VETS in the UK. For more detail please visit the separate guidance on how to comply with VETS (see Chapter 4): <https://assets.publishing.service.gov.uk/media/65e069a9b8da63b345c8627f/vets-how-to-comply.pdf>

### Existing Eco-Innovations approved by the European Commission

- 9.3 All eco-innovations that had been approved for use as CO<sub>2</sub> emissions reduction technologies, and were not repealed before 31 December 2020, continue to be approved for use in the UK as CO<sub>2</sub> emissions reduction technologies.
- 9.4 The technology remains approved in the UK and in Northern Ireland; the methodology for certifying the CO<sub>2</sub> saving on the vehicle remains the same; the eco-innovation code to be used when registering the vehicle remains the same; and any other caveats such as time limits also remain the same.
- 9.5 A list of the retained eco-innovations can be found in sections 1.8 and 1.10 above. Regarding assimilated eco-innovation legislation which has not been amended post-Brexit, any vehicle registered with these eco-innovations will receive credit for that eco-innovation and will be unaffected.
- 9.6 For the avoidance of doubt, sections 1.13 and 1.14 provide a list of all eco-innovations that have been repealed and therefore do not have effect in UK law.

### Approved Eco-Innovations in 2021

- 9.7 The government recognises that the below eco-innovations were in the process of being approved by the European Commission, but had not been approved, when the transition period concluded.
- 9.8 Therefore, in order to minimise any additional administrative burden, these eco-innovations will be approved in the UK in the same manner, subject to any irregularities.
- 9.9 While GB type approval is in place, both the VCA (as the UK type approval authority) and the EU type approval authorities are able to review the certification of CO<sub>2</sub> savings specified on manufacturer's CoCs.

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### **Implementing Decision (EU) 2021/136**

9.10 Due to the minor amendment made by this eco-innovation, no formal application is required to the VCA for this eco-innovation to be approved in the UK. The certification of savings will come from EU type approval documentation.

### **Implementing Decision (EU) 2021/488**

9.11 Due to the minor amendment made by this eco-innovation, no formal application is required to the VCA for this eco-innovation to be approved in the UK. The certification of savings will come from EU type approval documentation.

## **New Eco-Innovations – Testing**

9.12 Manufacturers can continue to use technical services within Europe and the UK that are recognised as such by the EU Type Approval Framework Directive. This is so manufacturers will be able to test and verify that their provisional eco-innovation meets all the requirements of the UK eco-innovations approval regulations and prevent manufacturers or parts suppliers having to 'double-test' their product in the EU and the UK.

## **New Eco-Innovations – Approval**

9.13 Applications for new eco-innovations must have had separate approval from the VCA from 1 January 2021.

9.14 Manufacturers/parts suppliers were asked to provide all of the information that they previously provided to the European Commission, to the VCA, who are the nominated enforcement body for these regulations in the UK. Any application shall be made in accordance with Article 4 of Regulation (EU) 725/2011 or in accordance with Article 4 of Regulation (EU) 427/2014.

9.15 If an application has been made to the European Commission at the same time for the same technology, and such approval has been provided by the Commission before the VCA has come to a decision, then it is requested that the manufacturer or parts supplier include details of the approval.

9.16 If a technology has been approved by both the European Commission and the VCA, the VCA will use the same eco-innovation code (specified on the CoC) as is used in the EU.

9.17 If an application has only been made in the UK, and the application is approved, the code to be used on the CoC shall start at 99 and will reduce by '1' for every approved application after that i.e. the first UK only eco-innovation will have a code of 99, the second eco-innovation will have a code of 98, and so on.

9.18 If an application is subsequently made to the European Commission, and the application is approved, the VCA will replace the eco-innovation code with that used by the European Commission to ensure alignment and consistency.

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## Certification of Savings

- 9.19 Once full GB type approval is in place, a manufacturer wishing to benefit from a reduction in its specific CO<sub>2</sub> emissions from an eco-innovation should apply to the VCA for a UK type approval certificate of the vehicle fitted with the eco-innovation.
- 9.20 The application should provide the necessary information specified in the Road Vehicles (Approvals) Regulations 2009 (S.I. 2009/717) and should refer to the decision to approve the eco-innovation.
- 9.21 The savings provided by an eco-innovation on a vehicle will only be certified if it meets the minimum threshold of 0.5g CO<sub>2</sub> /km per eco-innovation.
- 9.22 If more than one eco-innovation is fitted to a vehicle, and these eco-innovations interact, then this 0.5g CO<sub>2</sub>/km threshold is multiplied by the number of eco-innovations fitted to the vehicle.
- 9.23 The application for, and certification of, CO<sub>2</sub> savings from eco-innovations for individual vehicle types shall be made in accordance with Article 11 of Regulation 725/2011, and with Article 11 of Regulation (EU) 427/2014.
- 9.24 If an eco-innovation is approved by the VCA, but full GB type approval is not in place, the CO<sub>2</sub> savings from EU type approval documentation may be used in its place.

## Eco-Innovation Multiplier

- 9.25 As only CO<sub>2</sub> savings due to eco-innovations that are not covered by the WLTP test procedure may be taken into account from 2021, the following adjustments, covered in Article 6 of Regulation (EU) 2017/1153, will be used:
- In 2021:  $\text{EI savings}_{\text{adjusted 2021}} = \text{WLTP}_{\text{EI savings 2021}} \cdot 1.9$
  - In 2022:  $\text{EI savings}_{\text{adjusted 2022}} = \text{WLTP}_{\text{EI savings 2022}} \cdot 1.7$
  - In 2023:  $\text{EI savings}_{\text{adjusted 2023}} = \text{WLTP}_{\text{EI savings 2023}} \cdot 1.5$
  - From the 2024 compliance year eco-innovation savings shall be taken into account for the calculation of the specific average emissions without adjustment.

## 10.Pooling

- 10.1 Under Article 6 of Regulation (EU) 2019/631, manufacturers had the opportunity to pool their registrations together and, for the purposes of calculating a CO<sub>2</sub> emissions target and calculating performance against that target, to be considered as one entity. Manufacturers were required to apply to the VCA for pooling arrangements under the conditions specified in Article 6 of Regulation (EU) 2019/631.
- 10.2 This 'pooling' provision applied to the 2021 – 2023 compliance years across the UK, and the 2024 compliance year in Northern Ireland only. The deadlines for all pooling applications have now passed for the compliance years specified above.
- 10.3 Pooling arrangements for the compliance years specified above can be viewed on the VCA website: <https://www.vehicle-certification-agency.gov.uk/fuel-consumption-co2/average-emissions-monitoring/pooling-declarations/#topic-title>.
- 10.4 For separate pooling arrangements under the VETS Order please refer to the separate DfT guidance here: <https://assets.publishing.service.gov.uk/media/65e069a9b8da63b345c8627f/vets-how-to-comply.pdf>

## 11. Derogations

- 11.1 Under Article 10 of Regulation (EU) 2019/631, under certain circumstances manufacturers had the opportunity to apply for derogated average specific emissions CO<sub>2</sub> targets.
- 11.2 These derogation provisions applied to the 2021 – 2023 compliance years across the UK, and the 2024 compliance year in Northern Ireland only. The deadlines for all derogation applications have now passed for the compliance years specified above. The information below should therefore be used for reference only.
- 11.3 Approved derogated targets for the compliance years specified above can be viewed on the VCA website: <https://www.vehicle-certification-agency.gov.uk/fuel-consumption-co2/average-emissions-monitoring/approved-uk-derogations/#topic-title>
- 11.4 For derogation applications under the separate VETS Order please refer to the separate DfT guidance here: <https://assets.publishing.service.gov.uk/media/65e069a9b8da63b345c8627f/vets-how-to-comply.pdf>

### Eligibility adjustments for UK context

- 11.5 In the EU, under Regulation (EU) 2019/631 manufacturers who register between 10,000 - 299,999 new cars per year are eligible for a 'niche volume' derogation. Manufacturers can apply for a derogation in accordance with Article 10, paragraph 4 Regulation (EU) 2019/631 and in accordance with Articles 3, 4 and 6 of Commission Regulation (EU) 63/2011.
- 11.6 In the EU, under Regulation (EU) 2019/631 manufacturers who register between 1,000 – 9,999 cars per year are eligible for a 'small volume' derogation. Manufacturers can apply for a derogation in accordance with Article 10, paragraph 1 of Regulation (EU) 2019/631 and in accordance with Articles 3-5 of Regulation (EU) 63/2011.
- 11.7 In the EU, under Regulation (EU) 2019/631 manufacturers who register between 1,000 – 21,999 vans per year are also eligible for a 'small volume' derogation. Manufacturers can apply for a derogation in accordance with Article 10, paragraph 1 of Regulation (EU) 2019/631, and in accordance with Articles 3-5 of Regulation (EU) 114/2013.
- 11.8 To ensure that manufacturers continued to qualify for the same style of derogation that they had previously qualified for in the EU, after the UK left the EU, the derogation thresholds were adjusted for a UK-only context, by S.I. 2020/1418.
- 11.9 For both cars and vans, manufacturers received individual thresholds based on the portion of their EU sales which occurred in the UK using 2017 sales data. The final EU dataset for 2017 was used to derive these values. This dataset can be found at <https://www.eea.europa.eu/data-and-maps/data/co2-cars-emission-16>.

**This guidance applies between 1 January 2021 – 2 January 2024 across the UK; and 3 January – 31 December 2024 in Northern Ireland only**

- 11.10 For example, if a manufacturer registered 200,000 cars in the EU in 2017, 100,000 of which were in the UK, 50% of their sales were in the UK. 50% of the original niche volume threshold (300,000 registrations) is 150,000 registrations, which would be the individual niche volume threshold for the manufacturer in the UK.
- 11.11 Another example for small volume derogations: if a manufacturer registered 15,000 vans in the EU in 2017 and 7,500 were registered in the UK, then 50% of their sales were in the UK. 50% of the original small volume threshold for vans (22,000 registrations) is 11,000 registrations, which would be the individual small volume threshold for the individual manufacturer in the UK.
- 11.12 The formulae to work out individual manufacturer thresholds can be found in S.I. 2020/1418, as well as Annex C and Annex D of this document for niche volume derogations and small volume derogations respectively.
- 11.13 These thresholds did not change when transitioning from a GB to Northern Ireland scheme: during the 2024 compliance year when Regulation (EU) 2019/631 applied to Northern Ireland only, the total number of registrations continued to account for UK-wide registrations (as opposed to registrations in Northern Ireland only).

## De Minimis Threshold

- 11.14 For both cars and vans, manufacturers who registered less than 1,000 vehicles per year were out of scope of all CO<sub>2</sub> regulation. This threshold remained unchanged when Regulation (EU) 2019/631 was retained by the UK.
- 11.15 In 2024, when Regulation (EU) 2019/631 applied to Northern Ireland only, the de minimis registration threshold continued to be assessed on a UK-wide basis.

## Methodology for Niche Volume Derogations

- 11.16 A niche volume derogated target is a 45% reduction based on the manufacturer's average specific emissions of CO<sub>2</sub> for their UK fleet in 2007 (see Article 10, paragraph 4 of Regulation (EU) 2019/631).
- 11.17 If 2007 figures did not exist, the VCA determined an equivalent reduction target based upon the best available CO<sub>2</sub> emission reduction technologies deployed in cars of comparable mass and taking into account the market for the type of car being manufactured.
- 11.18 In 2025, S.I. 2025/678 amended the way that specific CO<sub>2</sub> emission targets are calculated in the UK so that targets can be calculated using either all UK or all EU values (please see Section 7 above for a detailed explanation of the change). Specifically, S.I. 2025/678 permits both EU and UK inputs to be used up to and including the WLTP specific emissions reference target (i.e. points 1. – 3. of Part A and Part B of Annex I of Regulation (EU) 2019/631).
- 11.19 An NEDC to WLTP conversion formula is used when calculating niche volume derogated targets: derogated targets for niche volume manufacturers represent a 45% reduction on a manufacturers' CO<sub>2</sub> emissions performance in 2007 in the UK, and 2007 CO<sub>2</sub> emissions performance is expressed in NEDC values, so must be converted to WLTP values.

**This guidance applies between 1 January 2021 – 2 January 2024 across the UK; and 3 January – 31 December 2024 in Northern Ireland only**

11.20 Manufacturers will automatically receive the higher specific CO<sub>2</sub> emissions target from either the UK or EU derived approach (please see paragraph 7.13 for the methodology). This revised calculation methodology is applicable for the 2021 - 2023 compliance years in the UK and for the 2024 compliance year in Northern Ireland only.

## Methodology for Small Volume Derogations

11.21 The formulae for an individual manufacturer to calculate its small volume derogation threshold can be found in Annex 4 to Regulation (EU) 2019/631 or Annex D of this document.

11.22 Manufacturers were asked to submit this target, alongside evidence of their emissions reduction potential (both economic and technological) to the VCA. The VCA assessed proposed targets based on the evidence submitted, and the characteristics of the market for the type of vehicle manufactured.

11.23 As small volume derogated targets are bespoke, and published by the VCA using WLTP values, no conversion is required.

11.24 A small number of small volume derogations were retained from the EU for the 2021 compliance year only, and were originally published by the EU using NEDC values. These therefore required conversion from NEDC to WLTP values. Following the making of S.I. 2025/768 in June 2025 the NEDC to WLTP conversion formula was re-simulated using both all UK and all EU values (at the relevant points – please see paragraph 7.13 for further detail), and manufacturers were automatically given the higher of the two targets.

## 12. Contacts

### DfT Contacts

- 12.1 DfT officials can be contacted regarding any aspect of the legislation or the policy of the regulations.
- 12.2 The lead division in the DfT overseeing the Regulations is the ZEV regulations team. They can be contacted at [environmental.strategy@dft.gov.uk](mailto:environmental.strategy@dft.gov.uk)

### VCA Contacts

- 12.3 VCA officials can be contacted regarding the enforcement of the regulation.
- 12.4 The lead team at the VCA is Corporate Affairs. They can be contacted at [fleetaverage@vca.gov.uk](mailto:fleetaverage@vca.gov.uk)

### DVLA Contacts

- 12.5 The DVLA can be contacted regarding the collection of registrations data.
- 12.6 They can be contacted using the Basecamp facility. All manufacturers who register vehicles should have access to this forum.
- 12.7 Alternatively, they can be contacted at [VED.Reform@dvla.gov.uk](mailto:VED.Reform@dvla.gov.uk)

### Vehicle Emissions Trading Schemes (VETS) Order Administrator

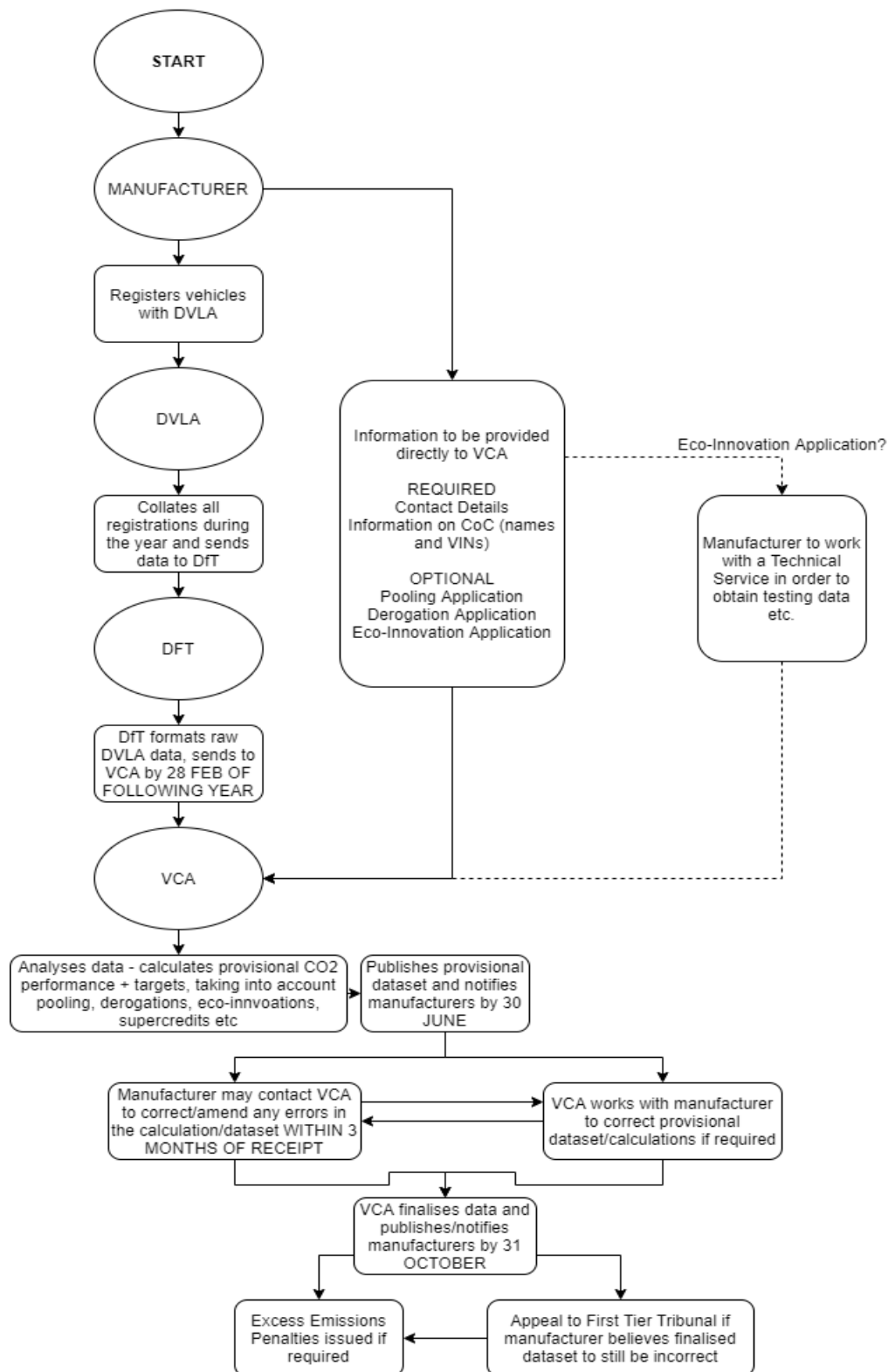
- 12.8 The VETS administrator can be contacted at [VETSadmin@dft.gov.uk](mailto:VETSadmin@dft.gov.uk)

This guidance applies between 1 January 2021 – 2 January 2024 across the UK; and 3 January – 31 December 2024 in Northern Ireland only

## 13. Annex A – Glossary of Abbreviations

CoC	Certificate of Conformity
DfT	Department for Transport
DVLA	Driver and Vehicle Licensing Agency
EEA	European Economic Area
EU	European Union
GB	Great Britain
NEDC	New European Driving Cycle
NI	Northern Ireland
REUL	Retained EU Law
SI	Statutory Instrument
UK	United Kingdom
VCA	Vehicle Certification Agency
VETS	Vehicle Emissions Trading Scheme
VIN	Vehicle Identification Number
WLTP	Worldwide Harmonised Light Vehicle Test
ZEV	Zero Emission Vehicle

## 14. Annex B – Information flowchart



## 15. Annex C – Niche volume derogation thresholds

### Niche volume derogation thresholds

- (a) the niche volume derogation threshold in relation to a manufacturer that was responsible for new passenger cars registered in both the UK and in an EEA state in the period beginning with 1 January 2017 and ending with 31 December 2017 (“the relevant period”) is:

$$\frac{UK}{EEA} \times 300,000$$

where:

“EEA” is the number of new passenger cars registered in an EEA state in the relevant period for which that manufacturer was responsible, and

“UK” is the number of new passenger cars registered in the UK in the relevant period for which that manufacturer was responsible,

- (b) the niche volume derogation threshold in relation to a manufacturer not falling within point (a) is 50,000.

## 16. Annex D – Small volume derogation thresholds

### Small volume derogation thresholds

- (a) the small volume derogation threshold in relation to a manufacturer that was responsible for new passenger cars registered in both the UK and in an EEA state in the period beginning with 1 January 2017 and ending with 31 December 2017 (“the relevant period”) is:

$$\frac{UK}{EEA} \times 10,000$$

where:

“EEA” is the number of new passenger cars registered in an EEA state in the relevant period for which that manufacturer was responsible, and

“UK” is the number of new passenger cars registered in the UK in the relevant period for which that manufacturer was responsible,

- (b) the small volume derogation threshold in relation to a manufacturer not falling within point (a) is 1,700,
- (c) the small volume derogation threshold in relation to a manufacturer that was responsible for new light commercial vehicles registered in both the UK and in an EEA state in the period beginning with 1 January 2017 and ending with 31 December 2017 (“the relevant period”) is:

$$\frac{UK}{EEA} \times 22,000$$

where:

“EEA” is the number of new light commercial vehicles registered in an EEA state in the relevant period for which that manufacturer was responsible, and

“UK” is the number of new light commercial vehicles registered in the UK in the relevant period for which that manufacturer was responsible,

- (d) the small volume derogation threshold in relation to a manufacturer not falling within point (c) is 4,300.