

Energy UK response to phasing out the sale of new petrol and diesel cars from 2030 and support for the zero emission transition

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<https://www.gov.uk/government/consultations/phasing-out-sales-of-new-petrol-and-diesel-cars-from-2030-and-supporting-the-zev-transition>

Executive Summary

Energy UK is the trade association for the energy industry with over 100 members - from established FTSE 100 companies right through to new, growing suppliers, generators and service providers across energy, transport, heat and technology.

Energy UK's members deliver nearly 80% of the UK's power generation and over 95% of the energy supply for 28 million UK homes and businesses. The sector invests £13bn annually and delivers nearly £30bn in gross value - on top of the nearly £100bn in economic activity through its supply chain and interaction with other sectors. The energy industry is key to delivering growth and plans to invest £100bn over the course of this decade in new energy sources.

The energy sector supports 700,000 jobs in every corner of the country. Energy UK plays a key role in ensuring we attract and retain a diverse workforce. In addition to the Young Energy Professionals Forum, which has over 2,000 members representing over 350 organisations, Energy UK is a founding member of TIDE, an industry-wide taskforce to tackle Inclusion and Diversity across energy.

Energy UK strongly welcomes the reintroduction of the 2030 phase out date for the sale of new petrol and diesel cars.

Of all policies aimed at reducing emissions, the ZEV mandate is projected to deliver the most significant reductions, making it the cornerstone of our climate strategy. Any delay or weakening of the mandate jeopardises critical progress toward these goals. Swift mass uptake of EVs is paramount in delivering our future energy system at lowest cost to the electricity grid and to consumers. The Government should not waver on the single policy which will deliver the largest source of emissions reductions in the sixth Carbon Budget period.

The ZEV Mandate is working: all OEMs avoided scheme fines in 2024; EVs now make up more than a fifth of new car registrations; and electric car volumes are up by 41.6% year on year.¹ The window to attract this investment in the UK's e-automotive sector is brief and highly competitive, and market certainty is essential to deliver the economic growth and value in the green transition.

¹ [SMMT \(2025\) Car Registrations](#)

From investment in progression of market-wide-half-hourly settlement, to billions in grid reinforcement and creation of necessary time-of-use tariffs, the energy sector is investing heavily in a future system which depends, partly, on mass ZEV uptake for its success. Reliance on hybrid vehicles limits the UK's ability to fully embrace the energy system benefits of electrified transport.

If you have any questions about this response or wish to engage with Energy UK and its members, we would welcome further engagement.

Kind regards,

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Consultation Questions

Part 1: 2030 phase out of new ICE cars, and CO2 requirements for vans

Eligibility options and thresholds for cars

Q1. Do you agree with the Government's view that full hybrid and plug-in hybrid technologies only should be considered? Please explain your answer.

Energy UK welcomes the Government's reintroduction of the ban on the sale of new petrol and diesel cars by 2030.

In the transition to Net Zero, the Government should not focus on developing a market of hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs), instead Energy UK strongly urges the Government to focus their efforts entirely on the rollout of Zero Emission Vehicles (ZEVs).

However, Energy UK also notes the important role of building and maintaining customer confidence in the green transition. If the sale any form of hybrid is permitted beyond 2030, it should be strictly to support consumer trust and awareness of the transition to fully electric vehicles.

Therefore, at a minimum, only plug-in hybrids should be considered. Energy UK would only support a technical definition that explicitly includes plug-in capability.

A plug-in hybrid can serve as a bridge to full electrification by familiarising customers with the practicalities of EV ownership. This includes adopting EV-specific tariffs for charging, understanding charging infrastructure, and integrating charging habits into their daily routines.

In building consumer confidence in electric cars, Energy UK also strongly urges a strong, minimum mileage range to give customers confidence that they can have good driving experiences when driving in electric mode. An ambitious target of 70 miles electric mode is technologically possible, and would offer genuine carbon savings and show customers the range possible from an electric car. Additional detail can be found in Q4.

By contrast, Energy UK does not support HEVs, as they lack a distinct electric powertrain capable of delivering a true zero-emission driving experience and therefore do not contribute meaningfully to the transition.

Policy and regulations should not incentivise UK vehicle manufacturers to increase hybrid production. Instead, they should be structured to direct manufacturing efforts toward advancing ZEV technology.

Q2. Do you prefer a technological definition that permits both HEVs and PHEVs, or a technological definition that permits PHEVs only? Please explain your answer.

As above, PHEV only with a minimum range of 70 miles.

Q3. Do you support no further CO2 requirements, a vehicle level CO2 cap, or a fleetwide CO2 requirement? Please explain your answer.

Energy UK supports the policy which will provide the highest level of carbon savings, and this is seemingly through a fleetwide CO2 cap.

Policy should be designed to encourage all new vehicles to be zero-emission, preventing manufacturers from prioritising only marginal improvements in internal combustion engine (ICE) efficiency while still relying on petrol and diesel.

Similarly, as plug-in hybrid vehicles are not inherently clean, their real-world emissions can still be significant. Any cap should ensure that hybrid vehicles' ICE engines are at least as efficient as the cleanest ICE vehicles on the market, rather than being assessed in isolation. The Government should also consider the harmful effects of NOx emissions in particular on both the climate and health given that recent tests on PHEVs indicate significantly higher levels of pollution than suggested.²

Q4. Should a minimum range be required for new PHEVs and, if so, at what level should it be set? Please explain your answer.

Energy UK believes there should be a minimum range of 70 miles for PHEV. Ambitious policy should not be shied away from in the pathway to reach Net Zero.

Energy UK would point to the regulatory precedence for a minimum range:

- Plug-in taxi grant: for the maximum grant in the scheme, a zero-emission range of 70 miles or more and emissions of less than 50gCO₂/km is required. This policy was designed in 2017, and technology has since advanced.³
- The Californian equivalent of the ZEV mandate includes a minimum certification range value of greater than or equal to 70miles for ZEVs and PHEVs.⁴

Setting a weak minimum range for PHEVs may lead manufacturers to reside along this lowest common denominator provision, rather than focusing their efforts on rolling out effective and reliable EV technology.

As PHEVs are not reliant on charging infrastructure to the same extent as fully electric vehicles, drivers are not incentivised to refuel using electricity. This flexibility can result in drivers defaulting to petrol or diesel refuelling, potentially undermining the environmental benefits of PHEVs if their electric capability is underutilised.

² [Transport and Environment \(2022\) Plug-in hybrids 2.0: A dangerous distraction, not a climate solution](#)

³ [Office for Zero Emission Vehicles \(2024\) Plug in taxi grant: eligibility and applications](#)

⁴ [Californian Code of Regulations \(2022\) Zero-Emission Vehicle Standards for 2026 and Subsequent Model Year Passenger Cars and Light-Duty Trucks](#)

Vans

Q5. Do you agree with the Government's intention not to establish a technological definition for the specification of new non-ZE vans that may be sold from 2030? Please explain your answer.

Energy UK agrees that the Government should not establish a technological definition, and remain technologically agnostic. Setting a technological definition might incentivise an artificial market, noting hybrid vans have a much smaller market share compared with fully electric vans.

As with cars, Energy UK would suggest the Government explore that all ZEVs on the market should meet minimum range requirements, with 120 miles an appropriate range. Vans need longer ranges to meet the driver and business needs, and this would give customers greater confidence that the vehicles developed for the market also meet the customer requirements. This will be one of the measures to ensure that customers trust the transition.

The Government should not shy away from ambitious policy in the van sector, given the stark contrast in emissions trends between cars and vans. While car-related greenhouse gas (GHG) emissions have decreased by 21% between 2021 and 1990, van emissions have increased by 62% over the same period.⁵ To accelerate decarbonisation, stronger policies for vans are essential to prevent van emissions undermining significant progress in the transport sector.

If new ICE vans are still allowed until 2035, it's even more important to meet the ZEV Mandate targets. However, whilst support for the van transition can be done through the Vehicle Emissions Trading Schemes (VETS), there are supporting, practical measures the Government can deliver as well, as outlined in response to Q8.

Q6. What are your views on establishing a CO₂ requirement for vans from 2030? What is your preferred measure, if any, and at what level should the target be set? Please explain your answer.

As with cars, there should be a fleetwide CO₂ average. Some vehicles in a fleet will be ICE vans, so setting fleetwide emissions will discourage the production of new ICE vans.

Setting a fleetwide emissions target will also drive innovation in more efficient and low-emission vehicle technologies, ensuring that the vans available on the market meet necessary efficiency standards.

Q7. What would be the impact to the economy and to UK society of any new or additional non-ZEV CO₂ requirements in the van sector from 2030? Please explain your answer and provide evidence where possible.

⁵ [Department for Transport \(2023\) Transport and Environment Statistics: 2023](#)

Stronger CO₂ requirements in the van sector would bring long-term benefits through innovation, clean air benefits to public health, and increased energy security.

Regulations would drive innovation within the van sector, encouraging manufacturers to develop and deploy zero-emission vehicle technologies at a faster pace. This could enhance the UK's competitiveness in the global electric vehicle market and support the transition towards a sustainable transport industry. A stronger market would lead to greater choice and affordability for businesses and consumers alike.

Reducing emissions would deliver clean air benefits, leading to improved public health. As above, van emissions have significantly risen over the past 20 years.

Moreover, increased adoption of ZEV vans would create fleet opportunities for EVs in demand-side response (DSR). Electric fleets can provide grid-balancing services, such as vehicle-to-grid (V2G) technology, enhancing the efficiency and resilience of the UK's energy system while lowering operational costs for businesses.

Demand measures for zero emission vehicles

Q8. What are your views on current measures to support demand for zero emission vehicles? What additional measures could further support the transition?

As outlined in NESO's Clean Power 2030 report, energy smart appliances, including EVs, will provide one of the foundations of a flexible energy system, ensuring that consumers can participate in and benefit from demand side flexibility.⁶ Whilst Energy UK welcomes the Government's strong ambition to decarbonise the sector, more could be done to encourage sufficient uptake of low carbon solutions to meet CP30 targets.

Incentives will be particularly important to ensure low income households, disabled users, and rural communities - including of course where these demographics intersect – who are reliant on their vehicle for work, mobility, and daily life gain access to the benefits to low-carbon transport, ultimately ensuring a just transition.

The Government should focus its efforts on increasing demand through a holistic approach to transport decarbonisation – not just for the vehicles themselves, but also ensuring the UK has the necessary infrastructure where it's needed, and ensuring underserved areas still gain access to the benefits from low carbon transport. The measures highlighted below are focused on building consumer trust in the low carbon transition, ensuring customers continue to choose low carbon transport over ICE vehicles.

Charging Infrastructure Deployment

While the UK is on track to meet the estimated minimum target of 300,000 chargepoints by 2030, this progress risks being undermined by significant regional

⁶ [NESO \(2024\) Clean Power 2030](#)

disparities. Currently, only 15% of chargepoints are located in rural areas, creating potential "charging deserts" which could discourage EV adoption outside of urban areas, harming consumer confidence if not addressed.⁷

Energy UK urges the Government to provide a clear, consistent, and transparent plan to address the geographical disparities in EV charging provision, an essential part of ensuring drivers can rely on the technology shaping the zero emission transition.

The following measures will also help to remove the barriers to enable reliable, widespread charging infrastructure across the UK:

Swift allocation of the Rapid Charging Fund:

To help industry rollout of rapid chargepoints at pace across the country following the completion of the pilot programme, the Fund should be allocated at pace. The previous Government missed its target for six ultra-rapid chargepoints to be installed at every motorway service area in England by 2023. This was, in part, because of delays to the Rapid Charging Fund (RCF), which Energy UK notes has been ringfenced but not allocated. Without allocation, the Government is hindering the development of rapid chargepoints, deterring consumer trust in their ability to access charging on longer journeys.

However, the scheme design of RCF itself does not address all challenges, as it focusses solely on motorway service areas and has not specifically been confirmed for use on strategic A roads. This leaves areas outside of this network – for example the East of England, South West England, East Midlands, South Central England, and parts of Wales - at a distinct disadvantage. Additional consideration of how to ensure delivery of rapid charging infrastructure across all areas of Great Britain is essential, particularly along key transport corridors, where it is difficult for the private sector to deliver alone.

A broader HGV decarbonisation strategy is needed to ensure that rapid charging for cars is effectively coordinated with the demand anticipated for HGVs. Adopting a 'dig once' approach to rapid charging infrastructure will be more time- and cost-efficient than smaller, incremental upgrades, and would ensure costs are kept lower for the system and customer alike. This approach would limit energy network and chargepoint assets being undersized for future capacity, creating the need for additional network reinforcement, and significantly increasing future infrastructure spend.

Workplace Charging Scheme (WCS):

WCS is an effective policy mechanism which is increasing access to chargepoints for those without home charging options, and allowing employers to provide charging availability as a benefit to their employees. Energy UK urges the Government to confirm its extension beyond March 2025.

⁷ [National Audit Office \(2024\) Public Chargepoints for Electric Vehicles Report](#)

Local Electric Vehicle Infrastructure (LEVI) funding:

Confirmation and swift allocation of LEVI funding beyond 2025 to ensure sustained investment in local EV infrastructure. Ongoing funding is essential to accelerate the rollout of charging networks, support businesses and local authorities, and enable a smooth transition to electric vehicles. Central Government should also support local authorities with the tendering process.

Strategic Energy System Planning:

The charging infrastructure strategy should be closely aligned with broader energy system planning, namely the Strategic Spatial Energy Plan (SSEP), the Centralised Strategic Network Plan (CSNP), and the Regional Energy Strategic Plans (RESP). This will ensure that the increased energy demand from transport can be efficiently integrated into energy system planning, ensuring that public needs, environmental considerations, and known constraints are managed.

Grid connection processes:

Energy UK welcomes the Government's policy paper to improve the grid connection process for EV charging infrastructure, including acknowledgement of the issue around standing charges.⁸ Energy UK urges the Government to swiftly act on the policy actions outlined in their report.

The processes for energy grid connections present a key challenge for the rollout of charging infrastructure, whether in the cost of a connection or in the timelines and processes for installing public or private EV charging. A lack of standardisation and transparency in connection procedures across different Distribution Network Operators (DNOs) and Transmission Operators (TOs) has delivered a lack of consistency for those connecting new demand or decarbonising existing usage.

Whilst the Ofgem End-to-End review and wider connections reform workstreams seek to resolve some of these challenges, the Department for Transport (DfT), the Department for Business and Trade (DBT), and fleet operating businesses should be engaged in the process. The limited availability of granular data about available capacity at the DNO level hampers efforts to streamline and optimise grid connections.

Energy UK notes NGED and UKPN currently provide maps identifying where there is available capacity. Further work to require that all DNOs present more granular and accurate information about the state of the network, ongoing reinforcement works, connection applications being processed, and any expected costs and timelines associated with a connection in any given area, would be welcomed by the energy industry and business users alike.

Flexibility markets:

⁸ [Office for Zero Emission Vehicles \(2024\) Improving the grid connection process for electric vehicle charging infrastructure](#)

Energy UK urges DfT to coordinate with DESNZ on demand side response (DSR) policies, to ensure the rollout of zero emission vehicles are coordinated with the work to increase asset flexibility in the balancing mechanism.

Renewable Transport Fuel Obligation (RTFO):

Energy UK strongly advocates for the inclusion of low-carbon electricity as a recognised fuel source in the RTFO. The RTFO adaptation should be considered a market-based mechanism to support the expansion of charging infrastructure, enhancing the investment viability of charging sites. It is a policy lever which could alleviate some of the high start-up costs chargepoint operators (CPOs) face, allowing them to reinvest into the charging network. Given the challenges facing regional charging deployment, this approach would be a tool to help ensure chargepoints are located where they are needed, helping to lower costs for those reliant on public charging networks for their EVs. These issues will equally support the deployment of e-HGVs and their associated charging infrastructure.

Permitted Development Rights:

Energy UK notes the Government's intention to provide additional flexibility through the Permitted Development Rights for homeowners and businesses when installing off-street electric vehicle chargepoints.⁹

Energy UK would urge swift implementation of this change to enable a greater variety of households access to chargepoints, without being hindered by outdated policy restrictions.

Incentives and Affordability

Incentives should be designed with a long-term vision, strengthening charging infrastructure and building lasting consumer confidence in zero-emission vehicles. This includes addressing affordability challenges, ensuring reliable and cost-effective charging infrastructure, and implementing appropriate customer protections.

For consumers to switch to EVs, the cost benefits must be clear and compelling compared to ICE vehicles. Incentives should be simple, easy to understand, and noticeable enough to be effective. The Government should ensure the differential benefits between ICE and EV remain substantial to discourage drivers from adopting ICE vehicles.

The Government has already committed £2 billion in the Autumn Budget to support the automotive sector's transition—this funding should be strategically allocated to foster lasting confidence in the shift to zero-emission vehicles.

'No-driveway' tax of 20% VAT:

⁹ [HM Government \(2024\) Responding to the CCC Progress Report and delivering the Clean Energy Superpower Mission](#)

The current tax framework supporting decarbonised transport is unintentionally hindering the rollout of charging infrastructure and limiting EV adoption for many households. The disparity in VAT rates, with public charging taxed at 20%, compared to 5% for home charging, creates a significant inequity for households without access to driveways who rely on public charging infrastructure. Affordable charging options are critical, particularly for long distance travel and for those dependent on private vehicles as part of their daily lives, and therefore reliant on the public charging network for mobility.

Standing charges:

Public chargepoints are essential infrastructure, yet they have low utilisation, particularly in rural areas. Their lower usage rates result in insufficient revenue for operators, failing to cover the significant standing charges on their energy bills. Chargepoint operators will either pass these costs onto EV drivers (making public chargepoints prohibitively expensive), reduce chargepoint numbers and turn away customers, or throttle charging speeds, harming the consumer experience and slowing EV take up.

While industry initiatives are seeking to address these issues, they are stalled (see code modification DCP 420) and may not have sufficient power to implement an appropriate carve out in network charges applied to public chargepoints. Energy UK therefore urges the Government to work with Ofgem and industry to ensure equitable access to chargepoints through changes to industry codes, and address the high standing charges which make investment into a widespread charging network more viable.

Green financing options:

Benefit in Kind (BiK) is currently the most effective scheme we have to encourage EV uptake. Energy UK notes there is a deadline to the scheme in 2028 and would urge greater clarity into the scheme's longevity. Energy UK also urges the Government to make available information and awareness campaigns for businesses who may be eligible for the scheme, but may lack the awareness or resources to enrol.

However, whilst Energy UK recognises the benefits of BiK, much of the population is not eligible for the sacrifice scheme, nor eligible for self-employed tax relief on EVs. To effectively decarbonise, low carbon transport must be an option for all, not a privileged few. The Government should explore options for the rollout of incentive schemes for second hand EVs, which reduce upfront costs and allow greater flexibility for users with tight budgets. Schemes for the second hand market will be an effective way for those on lower incomes to get access to EVs, and will have knock on impacts to the strength of the new EV market.

Battery health:

The Government should ensure that customers have clear, trusted information to rely on that their cars are fit for purpose. The Government should implement their

commitment to providing certifications on battery health, as outlined in the Labour automotive strategy.¹⁰

Public transport:

Energy UK also would ask the Government to do a holistic review of transport taxation and incentives, ensuring support measures for those who would most benefit from them. Public transport will play a big part of reducing carbon emissions, providing essential transport for those who do not need, want, or cannot afford an EV.

Signage:

Currently, only 25 motorway locations have managed to install signs indicating availability of chargepoints. This has strong implications for consumer confidence, with customers still unaware of the extensive charging network that has already been installed. Updating the outdated signage rules would provide a simple, visual way of building consumer awareness and trust in the transition.

Low volume manufacturers

Q9. What are your views on whether small volume manufacturers (between 1,000 and 2,499 registrations) should be subject to the 2030 requirements for cars and/or vans?

Given their small market share, Energy UK does not have a view, and would not want to penalise small businesses who do not have adequate resources to implement new technologies.

Energy UK would note the need to design the policy in such a way which prevents large companies bypassing the mandate through the creation of subsidiary companies.

Q10. What are your views on whether micro-volume manufacturers (fewer than 1,000 annual registrations) should be subject to the 2030 requirements for cars and/or vans?

See response to question 9.

Special purpose vehicles and kit cars

Q11. What is your opinion on exemptions for Special Purpose Vehicles from the 2030 requirements for cars and vans?

Special Purpose Vehicles (SPVs) should be exempt. Requirements will primarily impact users with reduced mobility, and who are reliant on their vehicles.

¹⁰ [Labour \(2023\) Driving a Growing Economy: Labour's plan for the automotive sector](#)

However, we would strongly encourage clarity and allocation of the Government's £120mn to support the manufacture of wheelchair accessible EVs from the Autumn Budget.

Energy UK strongly recommends further research and guidance into the ways SPVs could be electrified in the future.

Q12. What is your opinion on exemptions for kit cars from the 2030 requirements for cars and vans?

See questions 9 and 11.

Part 2: Vehicle Emissions Trading Schemes Updates

Flexibilities in the mandate

Q13. Are the time limits on the current flexibilities in the ZEV Mandate for cars and for vans still appropriate? Please explain your answer.

Energy UK does not support any weakening of the existing ZEV Mandate.

The existing flexibilities are already working. In 2024, no carmaker has had to pay a fine under the ZEV mandate.¹¹ Any new flexibilities in the scheme will harm investor confidence in key sectors—such as the energy industry, charge point operators, and the EV sector—which will be the sectors playing a significant role in financing the green transition. Industry needs a predictable, easy to model market which does not waver under political mandates. The ZEV Mandate has provided automotive manufacturers ample time to adapt and scale up electric vehicle (EV) production and sales.

Any further weakening of the mandate would run contrary to the Climate Change Committee's analysis of the ZEV uptake trajectory that is required to meet the UK's legally binding carbon budgets. As previously outlined, for smart charging to deliver the necessary benefits for consumers and the energy system at the scale required, and for EVs to play their full vital role in facilitating Net Zero, actual sale of vehicles must follow the mandate's central trajectories for car and van markets, which were set to meet the minimum thresholds required to align with carbon budgets.

Energy UK strongly recommend that the Government pursue tightened policy design to ensure such benefits are delivered.

Q14. What are your views on the proposal to implement a van-car transfer in VETS? Please explain your answer.

¹¹ [Guardian \(2025\) All carmakers in UK to escape fines for missing electric car sales targets in 2024](#)

Energy UK notes the small potential carbon savings predicted through the van-car scheme. Any policy decision should not result in fewer electric miles driven, or higher levels of carbon emissions.

Given there are fewer manufacturers for zero emission vans, focus needs to ensure zero emission commercial vehicles are operationally fit for purpose for all types of commercial fleets.

However, Energy UK would raise the concern that instead of accelerating the rollout of new zero-emission models, manufacturers could rely on trading and transferring credits to meet targets. This risks a weakened van market by 2035 where vans are not incentivised to keep up with the transition. Instead of concentrating on transferring, the focus should be on manufacturing ZEVs.

Separately, Energy UK does support the car-van transfer, which would allow manufacturers who exceed their car ZEV targets to use extra credits to meet their van ZEV targets.

HGVs:

Energy UK would also highlight the need to address small HGVs, which currently lack an equivalent to the ZEV mandate. Without a clear plan to decarbonise the HGV sector, there is a risk that manufacturers may prioritise production of small, ICE HGVs over vans due to the restrictions under VETS. This warrants further attention to ensure a balanced and effective transition to zero-emission small road freight.

Q15. Are there other flexibilities that should be considered within VETS for cars and vans?

As noted in question 13, no other flexibilities should be considered within the scheme. Energy UK does not support the car-van transfer, which would allow manufacturers who exceed their car ZEV targets to use extra credits to meet their van ZEV targets.

Implementation of PHEV utility factor updates in VETS

Q16. Do you agree that VETS should be amended to account for the UF change? If so, do you agree with the proposal set out? Please explain your answer

At this stage in the ZEV progression, manufacturers should focus their efforts on rolling out ZEV technology, rather than adjusting to compliance measures.

Policy should be designed to encourage investment into the ZEV market, rather than adjustments to drivetrains that make compliance for non-ZEV easier.

Interpretation of assimilated EU law Regulation (EU) 2019/631 in the UK

Q17. Do you agree with the proposal to allow UK derived or EU derived WLTP specific emission reference targets to apply from 2021-2023 in the United Kingdom, and in 2024 in Northern Ireland? If not, why?

Energy UK does not have a strong view over which is preferred, although would highlight the following considerations for any regulatory change:

1. There should be no detrimental effect to BiK tax tables. If two different emissions standards (UK-derived and EU-derived WLTP targets) exist simultaneously, fleets may struggle with compliance, similar to past challenges with Real Driving Emissions (RDE/RDE2) standards.
2. The re-testing of timeframes should to be taken into consideration and any unintended consequences must also be considered (e.g., supply chain issues, regulatory changes).
3. Frequent changes to BiK tax rates during an order cycle (the time between ordering and delivery of vehicles) are causing issues for fleet managers, with some considering pausing plug-in hybrid electric vehicle (PHEV) orders due to uncertainty about tax implications. Any changes should not risk PHEV orders due to concerns over meeting compliance.
4. Regulation change should be simple, forward looking, and should not apply retrospectively.