



What customers need to know about WLTP

10 July 2018

What is WLTP?

Worldwide harmonised Light Vehicles Test Procedure (WLTP) is the new testing system for cars and vans which provides comprehensive and reliable emission and MPG figures to help when comparing vehicles and determining what will best meet your needs. It is being phased in to replace the existing New European Driving Cycle (NEDC) test.

The WLTP tests the vehicle at different average speeds: low, medium, high and extra high and each driving phase is also tested; stopping, accelerating and braking to reflect real life driving styles. The test will determine the vehicle's highest and lowest figures based on the various driving styles.

How and when is it being introduced?

All newly registered cars and vans will be tested under the new system as of September 2018. Vehicles tested under the new system will also be given an NEDC equivalent figure (sometimes called 'NEDC 2.0' or 'NEDC Correlated') until April 2020, when full transition to WLTP will be complete.

Why is it changing?

The NEDC has its origins in the 1980s and has not kept up with rapidly developing car technology and has become less representative of real life driving. This has led to a significant difference between the MPG reported in the NEDC test and what most drivers achieved in real life.

Practical implications

Under the WLTP system optional equipment, accessories, tyre upgrades etc. are likely to add to the total CO₂ emission figure. This means that you may see a variance in the CO₂ figure when you order a vehicle compared to what it is upon delivery. The figure provided at the point of order will most likely be indicative.

A number of manufacturers are limiting supply at short notice whilst they get vehicles tested and approved under the new WLTP system. This will impact on supply and may delay delivery. As a result of WLTP testing requirements, the production of certain vehicles may be affected and in extreme

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Advice should always be obtained from your own professional advisers before committing to a specific action.



cases some models may no longer be produced (or unavailable until the next generation of that vehicle).

Due to the requirement for WLTP testing of vehicles on the market from 01 September, some cars will not be able to be quoted for (in terms of leasing) until August or September when the vehicle data is confirmed by the manufacturer. In the meantime, your leasing provider may be able to provide alternative makes and models of vehicle which are currently available in stock.

What are the tax implications?

WLTP values will be used for tax purposes from April 2020. In the meantime, manufacturers will produce both NEDC ('2.0' or 'Correlated') and WLTP figures. The NEDC figure will continue to be shown on the V5C until 1 April 2020 when the figure will switch to the WLTP figure. The NEDC figure which is produced using a correlation tool is sometimes showing an increase in CO₂ as well therefore you may see a tax rise for vehicles ordered and delivered now.

Vehicles tested under the WLTP system will be given an NEDC figure produced with a correlation tool. These 'correlated NEDC' figures may show an increase in CO₂, which can result in a vehicle CO₂ figure and tax band changing between when it was ordered and when it is delivered.

In terms of personal or business taxation, this will be based on the CO₂ figures provided when the vehicle is delivered, not at the point of ordering. This CO₂ value will be used for taxation throughout the whole term of the contract for that vehicle, i.e. it will not change in April 2020. The changes to taxation in April 2020 (when WLTP figures will be used) will only take effect for new vehicles delivered after April 2020.

Further Information

[WLTP Facts](#)

[Low Carbon Vehicle Partnership – WLTP Information](#)

[Low Carbon Vehicle Partnership – Guidance for the automotive industry](#)

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