



Finance Act 1977

1977 CHAPTER 36

PART I

CUSTOMS AND EXCISE

6 Vehicles excise duty: Northern Ireland

- (1) The Vehicles (Excise) Act (Northern Ireland) 1972 shall be amended as follows.
- (2) For the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out in Schedule 5 to this Act.
- (3) In subsection (6) of section 16 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 9, for " £20 " and " £3.35 " there shall be substituted respectively " £25 " and " £5 ".
- (4) In section 2(1)(b) (four month licence for vehicles with annual rate exceeding £8) for " £8 " there shall be substituted " £18 ".
- (5) This section has effect in relation to licences taken out after 29th March 1977.