

Changes to legislation: Vehicle Excise and Registration Act 1994, Part II is up to date with all changes known to be in force on or before 03 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART II

MOTORCYCLES

- ^{F12} (1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—
- (a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, ^{F2}£24];
 - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, ^{F3}£52];
 - (c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, ^{F4}£80];
 - (d) in any other case, ^{F5}£111].

^{F6}(2)

- (3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle ^{F7}but does not include an electrically propelled vehicle],

“motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and

“motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

^{F8}(4)]

Textual Amendments

- F1** Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 18(1)
- F2** Sum in Sch. 1 para. 2(1)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 324(10)(a)(11)
- F3** Sum in Sch. 1 para. 2(1)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 324(10)(b)(11)
- F4** Sum in Sch. 1 para. 2(1)(c) substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 324(10)(c)(11)

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- F5** Sum in Sch. 1 para. 2(1)(d) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(d)(11)
- F6** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(5), 205, Sch. 41 Pt. II(3) Note
- F7** Sch. 1 para. 2(3): words in the definition of “motorcycle” inserted (*retrospectively* 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(2)(b)(11)(14)
- F8** Sch. 1 para. 2(4) repealed (24.7.2002) by Finance Act 2002 (c. 23), ss. 20(2)(a), 141, Sch. 40 Pt. 1(5) (with s. 20(3))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)