

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART II

MOTORCYCLES

- 2 (1) The annual rate of vehicle excise duty applicable to a motorcycle which does not exceed 450 kilograms in weight unladen is—
- (a) £15 if the cylinder capacity of the engine does not exceed 150 cubic centimetres,
 - (b) £35 if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, and
 - (c) £55 otherwise.
- (2) Where a motorbicycle which was constructed before 1933 has an engine the cylinder capacity of which exceeds 150 cubic centimetres, it is to be treated for the purposes of sub-paragraph (1) as having an engine the cylinder capacity of which does not exceed 150 cubic centimetres.
- (3) In this paragraph—
- “motorcycle” means a motorbicycle or a motortricycle,
 - “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.
- (4) For the purposes of this paragraph the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.