



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

8 The general rate of vehicle excise duty.

- (1) In sub-paragraph (2) of paragraph 1 of Schedule 1 to the ^{M1}Vehicle Excise and Registration Act 1994 (the general rate), for “£150” there shall be substituted “£155”.
- (2) For the word “The” at the beginning of that sub-paragraph there shall be substituted “Except in the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the”.
- (3) After that sub-paragraph there shall be inserted the following sub-paragraph—

“(2A) In the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the general rate is £100.”
- (4) In sections 13(3)(b), 35A(5)(b) and 36(3)(b) of that Act, and in section 13(4)(b) of that Act as substituted under paragraph 8 of Schedule 4 to that Act, (which refer to the rate of duty applicable under paragraph 1 of Schedule 1), for the words “paragraph 1 of Schedule 1”, in each place where they occur, there shall be substituted “ paragraph 1(2) of Schedule 1 ”.
- (5) Subsection (1) above has effect in relation to any licence issued after 9th March 1999; and subsections (2) to (4) above have effect in relation to any licence taken out for a period beginning on or after 1st June 1999.

Marginal Citations

M1 [1944 c.22](#)

Status: Point in time view as at 27/07/1999.

Changes to legislation: Finance Act 1999, Cross Heading: Vehicle excise duty is up to date with all changes known to be in force on or before 16 August 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)

9 Rates of duty for goods vehicles.

Schedule 1 to this Act (which makes provision for new rates of vehicle excise duty for goods vehicles etc.) shall have effect.

Status:

Point in time view as at 27/07/1999.

Changes to legislation:

Finance Act 1999, Cross Heading: Vehicle excise duty is up to date with all changes known to be in force on or before 16 August 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.