



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 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.

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.