
Changes to legislation: Finance Act 1999, Paragraph 9 is up to date with all changes known to be in force on or before 05 April 2024. 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

RATES OF VEHICLE EXCISE DUTY FOR GOODS VEHICLES ETC

- 9 (1) Subject to the following provisions of this paragraph, the preceding provisions of this Schedule apply in relation to licences taken out after 9th March 1999.
- (2) Sub-paragraph (3) below applies where—
- (a) a pre-commencement licence was taken out for a goods vehicle at a rate applicable to a vehicle with a revenue weight falling within a specified range of weights; and
 - (b) the revenue weight of the vehicle at any time on or after 17th April 1999 (though still within the specified range of weights mentioned in paragraph (a) above) is or has been one which, for the purposes of taking out a licence for that vehicle after 9th March 1999, would fall in a range of weights attracting a rate of duty higher than that attracted by the vehicle's licensed weight.
- (3) For the purposes of section 15 of the ^{M1}Vehicle Excise and Registration Act 1994 (vehicles becoming chargeable at a higher rate) any use of the vehicle on a public road at a time on or after 17th April 1999 when its revenue weight is or was within sub-paragraph (2)(b) above shall be treated as a use of the vehicle so as to subject it to a rate of duty higher than that at which the pre-commencement licence was taken out.
- (4) Sub-paragraph (5) below applies where—
- (a) a pre-commencement licence was taken out for a goods vehicle at a rate applicable to a vehicle with a revenue weight falling within a specified range of weights;
 - (b) the revenue weight of the vehicle is or has been increased at a time after 9th March 1999; and
 - (c) the revenue weight of the vehicle immediately after the increase (though still within the specified range of weights mentioned in paragraph (a) above) is or was one which, for the purposes of taking out a licence for that vehicle after 9th March 1999, would fall in a range of weights attracting a rate of duty higher than that attracted by the vehicle's licensed weight.
- (5) For the purposes of section 15 of the ^{M2}Vehicle Excise and Registration Act 1994 (vehicles becoming chargeable at a higher rate) any use of the vehicle on a public road after the increase in its revenue weight shall be treated (if it would not otherwise be so treated by virtue of sub-paragraph (3) above) as a use of the vehicle so as to subject it to a rate of duty higher than that at which the pre-commencement licence was taken out.
- (6) In this paragraph—
- “licensed weight”, in relation to a vehicle, means the revenue weight of the vehicle at the time when the pre-commencement licence for that vehicle was taken out; and

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“pre-commencement licence” means a licence taken out on or before 9th March 1999 and in force after that date.

Marginal Citations

M1 1994 c.22.

M2 1994 c.22.

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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):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note