



Finance Act 2003

2003 CHAPTER 14

PART 1

EXCISE DUTIES

Vehicle excise duty

14 Vehicle excise duty: rates

(1) In paragraph 1 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (the general rate)—

^{F1}(a)

(b) in sub-paragraph (2A) (general rate of duty in case of vehicle with engine with cylinder capacity not exceeding 1,549 cubic centimetres) for “£105” substitute “£110”.

^{F2}(2)

(3) In paragraph 1J of that Schedule (rates of duty applicable to light goods vehicles first registered on or after 1st March 2001)—

(a) in paragraph (a) (vehicle which is not a lower-emission van) for “£160” substitute “£165”;

(b) in paragraph (b) (vehicle which is a lower-emission van) for “£105” substitute “£110”.

(4) This section applies to any licence taken out on or after 17th April 2003 for a period beginning on or after 1st May 2003.

Textual Amendments

F1 S. 14(1)(a) repealed (7.4.2005) by [Finance Act 2005 \(c. 7\)](#), [Sch. 11 Pt. 1](#)

F2 S. 14(2) repealed (7.4.2005) by [Finance Act 2005 \(c. 7\)](#), [Sch. 11 Pt. 1](#)

Changes to legislation:

Finance Act 2003, Section 14 is up to date with all changes known to be in force on or before 26 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

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. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)