

Status: Point in time view as at 19/07/2007.

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1 is up to date with all changes known to be in force on or before 03 June 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)

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART I

GENERAL

[^{F1}1 (1) [^{F2}Except in the case of a vehicle having an engine with a cylinder capacity not exceeding [^{F3}1,549 cubic centimetres], the] annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is [^{F4}the general rate]

(2) The general rate is [^{F5}£180].

[In the case of a vehicle having an engine with a cylinder capacity not exceeding ^{F6}(2A) [^{F7}1,549 cubic centimetres], the general rate is [^{F8}£115].]

[For the purposes of this Schedule the cylinder capacity of an engine shall be ^{F9}(2B) calculated in accordance with regulations made by the Secretary of State.]

^{F10}(3)

^{F10}(4)

^{F10}(5)

Textual Amendments

- F1** By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), 16 it is provided that Sch. 1 para. 1 is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)
- F2** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(2)(5)
- F3** By 2001 c. 9, s. 8(1)(11)(12) it is provided (1.7.2001) that the words in Sch. 1 para. 1(2) are substituted
- F4** Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, s. 18(2)(a)(5)
- F5** Word in Sch. 1 para. 1(2) substituted (with effect as mentioned in s. 11(10) of the amending Act) by Finance Act 2007 (c. 11), s. 11(2)(a)
- F6** Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(3)(5)
- F7** Words in Sch. 1 para. 1(2A) substituted (1.7.2001) by 2001 c. 9, s. 8(1)(11)(12)
- F8** Word in Sch. 1 para. 1(2A) substituted (with effect as mentioned in s. 11(10) of the amending Act) by Finance Act 2007 (c. 11), s. 11(2)(b)
- F9** Sch. 1 para. 1(2B) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 20(1) (with s. 20(3))

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F10 Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(b)(5), 205, **Sch. 41 Pt. II(3)** Note

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