

*Status: Point in time view as at 21/07/2008.*

*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 16 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

[<sup>F1</sup>1 (1) [<sup>F2</sup>Except in the case of a vehicle having an engine with a cylinder capacity not exceeding [<sup>F3</sup>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 [<sup>F4</sup>the general rate]

(2) The general rate is [<sup>F5</sup>£185].

[ In the case of a vehicle having an engine with a cylinder capacity not exceeding <sup>F6</sup>(2A) [<sup>F7</sup>1,549 cubic centimetres], the general rate is [<sup>F8</sup>£120].]

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

<sup>F10</sup>(3) .....

<sup>F10</sup>(4) .....

<sup>F10</sup>(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 in accordance with s. 17(6) of the amending Act) by Finance Act 2008 (c. 9), s. 17(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 in accordance with s. 17(6) of the amending Act) by Finance Act 2008 (c. 9), s. 17(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))

---

*Status: Point in time view as at 21/07/2008.*

**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 16 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)*

---

**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

**Status:**

Point in time view as at 21/07/2008.

**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 16 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.