

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 18 August 2023. 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

ANNUAL RATES OF DUTY

PART I

GENERAL

^{F1} (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}£295].

[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}£180].]

[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** Sum in Sch. 1 para. 1(2) substituted (1.4.2022 in relation to licences taken out on or after that date) by Finance Act 2022 (c. 3), s. 78(2)(a)(11)
- 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** Sum in Sch. 1 para. 1(2A) substituted (1.4.2022 in relation to licences taken out on or after that date) by Finance Act 2022 (c. 3), s. 78(2)(b)(11)
- 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

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 1 para. 1(2) words inserted by [2023 c. 1 s. 10\(5\)\(a\)\(i\)\(7\)](#)
- Sch. 1 para. 1(2A) words inserted by [2023 c. 1 s. 10\(5\)\(a\)\(ii\)\(7\)](#)

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. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)