



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

16 Increase in general rate

- (1) In Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty), in paragraph 1(2) (the general rate), for “£140” there shall be substituted “£145”.
- (2) This section applies in relation to licences taken out after 26th November 1996.