



# Finance Act 2000

## 2000 CHAPTER 17

### PART I

#### EXCISE DUTIES

##### *Vehicle excise duty*

#### **21 Increase in general rate.**

- (1) In paragraph 1 of Schedule 1 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (rate of duty applicable where no other rate specified)—
- (a) in sub-paragraph (2) (the standard rate), for “£155” substitute “£160”; and
  - (b) in sub-paragraph (2A) (the reduced rate), for “£100” substitute “£105”.
- (2) This section applies to licences issued on or after 1st March 2001.

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#### **Marginal Citations**

**M1** 1994 c. 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Section 21.