Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Vehicle excise duty

20 Calculating cylinder capacity of vehicles

(1) In paragraph 1 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (annual rates of duty: general), after sub-paragraph (2A) insert—

"(2B) For the purposes of this Schedule the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.".

(2) Omit—

(a) paragraph 2(4) of that Schedule (power to make regulations as to calculation of cylinder capacity of motorcycle engines), and

(b) section 57(8) of that Act (regulations under paragraph 2(4) of Schedule 1 not subject to annulment).

(3) Any regulations—

(a) made under paragraph 2(4) of that Schedule or having effect as if so made, and

(b) in force or effective immediately before the passing of this Act,

shall have effect after the passing of this Act as if made under the paragraph 1(2B) inserted in that Schedule by this section.

(4) Subsection (3) has effect in place of section 17(2)(b) of the Interpretation Act 1978 (c. 30) (but is without prejudice to any other provision of that Act) and, in particular, the fact that the instrument containing any such regulations was not subject to annulment in pursuance of a resolution of either House of Parliament shall not prevent them being revoked, amended or re-enacted by regulations under that paragraph 1(2B).

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2002, Section 20.