

Finance Act, 2008

Section 17 - Rates of vehicle excise duty

1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows. (2) In paragraph 1 (general)- (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for " 180" substitute " 185", and (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for " 115" substitute " 120". (3) In paragraph 1B (graduated rates for light passenger vehicles), for the table substitute- The table has effect in relation to vehicles first registered before 23 March 2006 as if- (a) in column (3), in the last row, "195" were substituted for "385", and (b) in column (4), in the last row, "210" were substituted for "400". Section 17 TABLE (4) In paragraph 1J (light goods vehicles)- (a) in sub-paragraph (a) (vehicle which is not lower-emission van), for " 175" substitute " 180", and (b) in sub-paragraph (b) (lower-emission van), for " 115" substitute " 120". (5) In paragraph 2(1) (motorcycles)- (a) in paragraph (b) (motorbicycle and engine's cylinder capacity more than 150cc but not more than 400cc), for " 32" substitute " 33", (b) in paragraph (c) (motorbicycle and engine's cylinder capacity more than 400cc but not more than 600cc), for " 47" substitute " 48", and (c) in paragraph (d) (any other case), for " 64" substitute " 66". (6) The amendments made by this section have effect in relation to licences taken out on or after 13 March 2008.