



Finance Act 1990

1990 CHAPTER 29

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Rates of duty

5 Vehicles excise duty

- (1) The Vehicles (Excise) Act 1971 (“the 1971 Act”) and the Vehicles (Excise) Act (Northern Ireland) 1972 (“the 1972 Act”) shall be amended as follows.
- (2) In Schedule 3 to each Act (annual rates of duty on haulage vehicles)—
 - (a) in paragraph 1 of Part I, for the words from “according” to the end there shall be substituted the words “be the rate specified in relation to vehicles of that description in the second column of that Part.”; and
 - (b) for the Table set out in Part II there shall be substituted the Table set out in Part I of Schedule 2 to this Act.
- (3) Part II of Schedule 2 to this Act (which amends Part I of Schedule 4 to the 1971 Act) shall have effect.
- (4) Part III of Schedule 2 to this Act (which amends Part I of Schedule 4 to the 1972 Act) shall have effect.
- (5) For the Tables set out in Part II of Schedule 4 to the 1971 Act there shall be substituted the Tables set out in Part IV of Schedule 2 to this Act.

Status: This is the original version (as it was originally enacted).

- (6) The Tables set out in Part IV of Schedule 2 to this Act shall also be substituted for the Tables set out in Part II of Schedule 4 to the 1972 Act, but with the following modifications—
- (a) for the words “plated gross weight”, in each place where they occur, there shall be substituted the words “relevant maximum weight”, and
 - (b) for the words “plated train weight”, in each place where they occur, there shall be substituted the words “relevant maximum train weight”.
- (7) In paragraph 2 of Schedule 4A to each Act (annual rates of duty on vehicles used for carrying or drawing exceptional loads) for “£3,100” there shall be substituted “£3,250”.
- (8) This section, except subsections (3) and (4), shall apply in relation to licences taken out after 20th March 1990.
- (9) Subsections (3) and (4) above shall apply in relation to licences taken out after 30th September 1990.