



Finance Act 1992

1992 CHAPTER 20

Excise duties

4 Vehicles excise duty.

- (1) The ^{M1}Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) In the Table set out in Part II of Schedule 1 (annual rate of duty on certain vehicles not exceeding 450 kilograms in weight unladen) for paragraph 4 (£50 duty on tricycles) there shall be substituted—

“4. Tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres	15.00
5. Tricycles not included above	50.00”.

- (3) In Schedule 2 (annual rates of duty on hackney carriages) in the second column of the Table set out in Part II, for “100” (rate of duty on hackney carriages with seating capacity under nine) there shall be substituted “ 110 ”.
- (4) In Schedule 5 (annual rate of duty on vehicles not falling within Schedules 1 to 4) in the second column of the Table set out in Part II, for “100.00” (rate of duty on vehicles not constructed before 1947) there shall be substituted “ 110.00 ”.
- (5) This section shall apply in relation to licences taken out after 10th March 1992.

Marginal Citations

M1 1971 c. 10.

Status:

Point in time view as at 16/03/1992. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1992, Section 4.