



# Finance Act 1992

## 1992 CHAPTER 20

### *Excise duties*

#### **4 Vehicles excise duty.**

- (1) The <sup>M1</sup>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”.

<sup>F1</sup>(3) .....

<sup>F1</sup>(4) .....

- (5) This section shall apply in relation to licences taken out after 10th March 1992.

#### **Textual Amendments**

**F1** S. 4(3)(4) repealed (*retrospectively*) with effect in relation to licenses taken out after 16 March 1993 by 1993 c. 34, s. 213, **Sch. 23 Pt. 1(6)**.

#### **Marginal Citations**

**M1** 1971 c. 10.

**Status:**

Point in time view as at 16/03/1993. This version of this provision has been superseded.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.