

Status: Point in time view as at 11/11/2004.

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1E is up to date with all changes known to be in force on or before 20 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

[^{F1}PART IA

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

F1 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

The premium rate

- ^{F2}1E (1) A vehicle is liable to the premium rate of duty if—
- (a) it is constructed or modified so as to be propelled solely by diesel, and
 - (b) it is not of a prescribed description.
- (2) In sub-paragraph (1)(a) “diesel” means any diesel fuel within the definition in Article 2 of Directive 98/70/EC of the European Parliament and of the Council.]

Textual Amendments

F2 Sch. 1 para. 1D substituted (with effect as mentioned in s. 11(10) of the amending Act) for Sch. 1 paras. 1D, 1E by Finance Act 2007 (c. 11), s. 11(7)

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