

Status: Point in time view as at 01/04/2009.

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 2 is up to date with all changes known to be in force on or before 17 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

PART II

MOTORCYCLES

- 2 [F1(1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—
- (a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, £15;
 - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, [F2£33];
 - (c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, [F3£48];
 - (d) in any other case, [F4£66].]

[F5(2)

(3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle [F6but does not include an electrically propelled vehicle],

“motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and

“motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

[F7(4)

Textual Amendments

- F1** Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 18(1)
- F2** Word in Sch. 1 para. 2(1)(b) substituted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 17(5)(a)
- F3** Word in Sch. 1 para. 2(1)(c) substituted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 17(5)(b)
- F4** Word in Sch. 1 para. 2(1)(d) substituted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 17(5)(c)

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- F5** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(5), 205, **Sch. 41 Pt. II(3)** Note
- F6** Sch. 1 para. 2(3): words in the definition of “motorcycle” inserted (*retrospectively* 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(2)(b)(11)(14)
- F7** Sch. 1 para. 2(4) repealed (24.7.2002) by Finance Act 2002 (c. 23), ss. 20(2)(a), 141, **Sch. 40 Pt. 1(5)** (with s. 20(3))

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