

Status: Point in time view as at 01/04/2020.

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 08 August 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

- ^{F12} (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, ^{F2}£20];
 - (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, ^{F3}£44];
 - (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, ^{F4}£67];
 - (d) in any other case, ^{F5}£93].

^{F6}(2)

- (3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle ^{F7}but 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.

^{F8}(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** Sum in Sch. 1 para. 2(1)(a) substituted (with effect in accordance with s. 58(9) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 58\(8\)\(a\)](#)
- F3** Sum in Sch. 1 para. 2(1)(b) substituted (with effect in accordance with s. 83(11) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 83\(10\)\(a\)](#)
- F4** Sum in Sch. 1 para. 2(1)(c) substituted (with effect in accordance with s. 83(11) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 83\(10\)\(b\)](#)

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- F5** Sum in Sch. 1 para. 2(1)(d) substituted (with effect in accordance with s. 83(11) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 83\(10\)\(c\)](#)
- F6** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in [s. 18\(5\)](#) of the amending Act) by [1996 c. 8, ss. 18\(2\)\(5\), 205, Sch. 41 Pt.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
- F7** 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\(2\)\(b\)\(11\)\(14\)](#)
- F8** 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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