



# Finance Act 1999

## 1999 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Vehicle excise duty*

VALID FROM 27/07/1999

#### **8 The general rate of vehicle excise duty.**

- (1) In sub-paragraph (2) of paragraph 1 of Schedule 1 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (the general rate), for “£150” there shall be substituted “ £155 ”.
- (2) For the word “The” at the beginning of that sub-paragraph there shall be substituted “ Except in the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the ”.
- (3) After that sub-paragraph there shall be inserted the following sub-paragraph—

“(2A) In the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the general rate is £100.”
- (4) In sections 13(3)(b), 35A(5)(b) and 36(3)(b) of that Act, and in section 13(4)(b) of that Act as substituted under paragraph 8 of Schedule 4 to that Act, (which refer to the rate of duty applicable under paragraph 1 of Schedule 1), for the words “paragraph 1 of Schedule 1”, in each place where they occur, there shall be substituted “ paragraph 1(2) of Schedule 1 ”.
- (5) Subsection (1) above has effect in relation to any licence issued after 9th March 1999; and subsections (2) to (4) above have effect in relation to any licence taken out for a period beginning on or after 1st June 1999.

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*Status: Point in time view as at 16/06/1999. This version of this provision is not valid for this point in time.*

**Changes to legislation:** Finance Act 1999, Section 8 is up to date with all changes known to be in force on or before 01 September 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)

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**Marginal Citations**

**M1** [1944 c.22](#)

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