

## SCHEDULES

### SCHEDULE 4

#### VEHICLE EXCISE DUTY: ENFORCEMENT PROVISIONS FOR GRADUATED RATES

##### *Introduction*

- 1 (1) This Schedule applies to vehicles in respect of which different rates of vehicle excise duty are, under the provisions listed below, chargeable in respect of vehicles by reference to characteristics of the vehicle.
- (2) The provisions referred to in sub-paragraph (1) are—
- Part I of Schedule 1 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (the general rate),
- Part IA of that Schedule (graduated rates for light passenger vehicles first registered on or after 1st March 2001), or
- Part II of that Schedule (motorcycles).

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#### **Marginal Citations**

**M1** 1994 c. 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Introduction.