



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Vehicle excise duty

18 Motorcycles (and motorcycle trade licences): rates of duty

- (1) For paragraph 2(1) to (1B) of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (rates of duty applicable to motorcycles not exceeding 450 kilograms in weight unladen) substitute—

- “2 (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, £30;
 - (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, £45;
 - (d) in any other case, £60.”

- (2) In sections 13(3)(a), 35A(5)(b) and 36(3)(b) of that Act, and in section 13(4)(a) of that Act as substituted under paragraph 8 of Schedule 4 to that Act (references to paragraph 2(1)(c) of Schedule 1 in connection with motorcycle trade licences), for “(1)(c)” substitute “(1)(d)”.

- (3) Subsection (1), and the amendments in section 13 of that Act, apply to any licence taken out on or after 18th April 2002 for a period beginning on or after 1st May 2002.

Status: Point in time view as at 30/11/2003.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Section 18. (See end of Document for details)*

- (4) The amendments in sections 35A and 36 of that Act apply where the relevant period begins on or after 1st May 2002.

Status:

Point in time view as at 30/11/2003.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 18.