



Finance Act 2003

2003 CHAPTER 14

PART 1

EXCISE DUTIES

Vehicle excise duty

16 Duty at higher rate: exception for tractive units

(1) After section 15 of the Vehicle Excise and Registration Act 1994 insert—

“15A Exception for tractive units from charge at higher rate

(1) Where—

- (a) a vehicle licence has been taken out for a tractive unit, and
- (b) the licence was taken out at a rate of vehicle excise duty applicable to a tractive unit which is to be used with semi-trailers with a minimum number of axles,

duty at a higher rate does not become chargeable under section 15 by reason only that while the licence is in force the tractive unit is used with a semi-trailer with fewer axles than that minimum number, if the condition in subsection (2) is satisfied.

(2) The condition is that the rate of duty at which the licence was taken out is equal to or exceeds the rate which would have been applicable if the revenue weight of the tractive unit had been a weight equal to the actual laden weight, at the time of the use, of the articulated vehicle consisting of the tractive unit and the semi-trailer.”.

(2) Section 16 of that Act (which makes provision, in the case of tractive units, for exemptions from the charge to vehicle excise duty at a higher rate on a basis different from that set out in new section 15A) shall cease to have effect.

(3) This section has effect in relation to the use of a tractive unit on or after 9th April 2003.

Status:

Point in time view as at 10/07/2003.

Changes to legislation:

Finance Act 2003, Section 16 is up to date with all changes known to be in force on or before 23 July 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.