



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

GENERAL

Vehicles excise duty

17 Rates of duty: general.

- (1) The ^{M1}Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) In Schedule 1 (annual rate of duty on certain vehicles not exceeding 450 kilograms in weight unladen) in the Table set out in Part II—
 - (a) in the second column of paragraph 2 (bicycles exceeding 150 cc but not exceeding 250 cc) for “30.00” there shall be substituted “ 35.00 ”;
 - (b) in the second column of paragraph 3 (bicycles exceeding 250 cc) for “50.00” there shall be substituted “ 55.00 ”;
 - (c) in the second column of paragraph 5 (tricycles exceeding 150 cc) for “50.00” there shall be substituted “ 55.00 ”.
- (3) In Schedule 2 (annual rate of duty on hackney carriages) in the Table set out in Part II—
 - (a) in the second column of the first entry (hackney carriages with seating capacity under nine) for “110” there shall be substituted “ 125 ”;
 - (b) in the second column of the second entry (hackney carriages with seating capacity of nine to sixteen) for “130” there shall be substituted “ 150 ”.
- (4) In Schedule 3 (annual rate of duty on tractors etc.) in the Table set out in Part II—
 - (a) in the second column of paragraph 1 (special machines) for “30.00” there shall be substituted “ 35.00 ”;

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- (b) in the second column of paragraph 2 (showmen’s haulage vehicles) for “90.00” there shall be substituted “ 100.00 ”;
 - (c) in the second column of paragraph 4 (recovery vehicles) for “75.00” there shall be substituted “ 85.00 ”.
- (5) In Schedule 4 (annual rate of duty on goods vehicles) in paragraph 1(1) of Part I (vehicles chargeable at the basic rate of duty) for “£130” there shall be substituted “ £150 ”.
- ^{F1}(6)
- (7) In Schedule 5 (annual rate of duty on vehicles not falling within Schedules 1 to 4) in the Table set out in Part II—
- (a) in the second column of paragraph 1 (vehicles constructed before 1947) for “60.00” there shall be substituted “ 70.00 ”;
 - (b) in the second column of paragraph 2 (other vehicles) for “110.00” there shall be substituted “ 125.00 ”.
- (8) This section shall apply in relation to licences taken out after 16th March 1993.

Textual Amendments

F1 S. 17(6) repealed (8.11.1993) by S.I. 1993/2452, art. 3, Sch.2.

Marginal Citations

M1 1971 c. 10.

18 Exceptional loads.

- (1) The ^{M2}Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) In paragraph 2 of Schedule 4A (annual rates of duty on vehicles used for carrying or drawing exceptional loads) for “£3,250” there shall be substituted—
- (a) “ £4,250 ” in relation to licences taken out after 16th March 1993 and before the appointed day;
 - (b) “ £5,000 ” in relation to licences taken out on or after the appointed day.
- (3) In this section “the appointed day” means such day as the Secretary of State may appoint by order made by statutory instrument.

Subordinate Legislation Made

P1 S. 18(3) power fully exercised (7.10.1993): 30.11.1993 appointed day by S.I. 1993/2446, art. 2.

Marginal Citations

M2 1971 c. 10.

19 Trade licences.

- (1) The Vehicles (Excise) Act 1971 shall be amended as follows.

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- (2) In subsection (5) of section 16 (rates of duty for trade licences) including that subsection as set out in paragraph 12 of Part I of Schedule 7—
- (a) for “£100” there shall be substituted “ the rate mentioned in subsection (5A) (a) below ”, and
 - (b) for “£20” there shall be substituted “ the rate mentioned in subsection (5A) (b) below ”.
- (3) In that section the following subsection shall be inserted after subsection (5)—
- “(5A) The rates referred to in subsection (5) above are—
- (a) the annual rate applicable to a vehicle falling within paragraph 2 of Part II of Schedule 5 to this Act in relation to a licence taken out when the trade licence is taken out;
 - (b) the annual rate applicable to a vehicle falling within paragraph 3 of Part II of Schedule 1 to this Act in relation to a licence taken out when the trade licence is taken out.”
- (4) This section shall apply in relation to licences taken out after 16th March 1993.

20 Old bicycles.

- (1) The ^{M3}Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) In Schedule 1 (annual rate of duty on motor bicycles etc.) for paragraph 2 (concession for certain old bicycles) there shall be substituted—
- “2 Where a bicycle the cylinder capacity of whose engine exceeds 150 cubic centimetres is one constructed before 1933 it shall be treated for the purposes of this Schedule as having an engine of cylinder capacity not exceeding 150 cubic centimetres.”
- (3) In paragraph 4(a) of that Schedule (substitution of 1935 for 1933 in Northern Ireland) for “2(a)” there shall be substituted “ 2 ”.
- (4) This section shall apply in relation to licences taken out after 16th March 1993.

Marginal Citations

M3 1971 c. 10.

21 Simplification of duty on goods vehicles.

- (1) The Secretary of State may by order make such modifications of Schedule 4 to the Vehicles (Excise) Act 1971 (annual rates of duty on goods vehicles) as he thinks fit for the purpose of securing—
- (a) that the annual rates of duty applicable in accordance with that Schedule are expressed by reference to fewer tables; and
 - (b) that the tables which in pursuance of any order under this section are set out in that Schedule have effect in different cases subject to the operation of such multipliers as may be appropriate.

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- (2) An order under this section—
- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament; and
 - (b) may contain such incidental and consequential provision (including provision modifying any enactment) as the Secretary of State thinks fit.
- (3) Nothing in this section shall authorise any increase by order of the annual rate of duty chargeable in respect of any vehicle.

Status:

Point in time view as at 08/11/1993.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:
Vehicles excise duty.