



# Finance (No. 2) Act 1997

## 1997 CHAPTER 58

### PART II

#### VALUE ADDED TAX AND EXCISE DUTIES

##### *Vehicle excise and registration*

#### 13 Rates of vehicle excise duty.

- (1) In Schedule 1 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (annual rates of duty) in paragraph 1(2) (the general rate), for “£145” there shall be substituted “ £150 ”.
- (2) For the table in paragraph 9(1) of that Schedule (rates of duty for rigid goods vehicles) there shall be substituted the following table—

“Revenue weight of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	160	160	160
7,500	12,000	300	300	300
12,000	13,000	470	490	350
13,000	14,000	650	490	350
14,000	15,000	840	490	350
15,000	17,000	1,320	490	350
17,000	19,000	1,320	850	350
19,000	21,000	1,320	1,020	350

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Vehicle excise and registration. (See end of Document for details)*

21,000	23,000	1,320	1,470	510
23,000	25,000	1,320	2,230	830
25,000	27,000	1,320	2,340	1,470
27,000	29,000	1,320	2,340	2,320
29,000	31,000	1,320	2,340	3,360
31,000	44,000	1,320	2,340	4,400”

(3) For the table in paragraph 11(1) of that Schedule (rates of duty for tractive units) there shall be substituted the following table—

“Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1) Exceeding	(2) Not exceeding	(3) Any no. of semi-trailer axles	(4) 2 or more semi-trailer axles	(5) 3 or more semi-trailer axles	(6) Any no. of semi-trailer axles	(7) 2 or more semi-trailer axles	(8) 3 or more semi-trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	160	160	160	160	160	160
7,500	12,000	300	300	300	300	300	300
12,000	16,000	460	460	460	460	460	460
16,000	20,000	520	460	460	460	460	460
20,000	23,000	810	460	460	460	460	460
23,000	26,000	1,190	590	460	590	460	460
26,000	28,000	1,190	1,130	460	1,130	460	460
28,000	31,000	1,740	1,740	1,090	1,740	660	460
31,000	33,000	2,530	2,530	1,740	2,530	1,000	460
33,000	34,000	5,170	5,170	1,740	2,530	1,470	570
34,000	36,000	5,170	5,170	2,840	2,530	2,100	860
36,000	38,000	5,170	5,170	3,210	2,820	2,820	1,280
38,000	44,000	5,170	5,170	3,210	2,820	2,820	1,280”

(4) This section applies in relation to licences taken out after 15th November 1997.

**Marginal Citations**

M1 1994 c. 22.

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Vehicle excise and registration. (See end of Document for details)

---

## 14 Payments where vehicle information transmitted electronically.

- (1) In section 7 of the Vehicle Excise and Registration Act 1994 (issue of vehicle licences), in subsection (3B) (conditions that may be imposed in place of requirement to make a declaration), after “include” there shall be inserted “ (a) ” and at the end there shall be inserted “; and
- (b) a condition requiring such payments as may be specified by the Secretary of State to be made to him in respect of—
- (i) steps taken by him for facilitating compliance by any person with any condition falling within paragraph (a); and
- (ii) in such circumstances as may be so specified, the processing of applications for vehicle licences where particulars are transmitted in accordance with that paragraph.”
- (2) Subsection (1) above applies to applications made on or after the day on which this Act is passed.
- (3) In section 22 of the <sup>M2</sup>Vehicle Excise and Registration Act 1994, after subsection (2) (regulations about registration and identification of exempt vehicles, etc.) there shall be inserted the following subsections—
- “(2A) Regulations under subsection (2) may, in particular—
- (a) require a person applying for a nil licence—
- (i) to make such a declaration, and
- (ii) to furnish such particulars,
- (whether or not with respect to the vehicle for which the licence is to be taken out) as may be prescribed by the regulations, and
- (b) provide for any requirement to make such a declaration not to apply in such circumstances as may be so prescribed.
- (2B) The circumstances which may be prescribed by the regulations by virtue of subsection (2A)(b) include where a person applying for a nil licence agrees to comply with such conditions as may be specified in relation to him by the Secretary of State.
- (2C) The conditions which may be specified by virtue of subsection (2B) include—
- (a) a condition that particulars for the time being prescribed by the regulations by virtue of subsection (2A)(a) are furnished by being transmitted to the Secretary of State by such electronic means as he may specify; and
- (b) a condition such as is mentioned in section 7(3B)(b) (treating the references to paragraph (a) of subsection (3B) as references to paragraph (a) of this subsection).”

---

### Marginal Citations

M2 1994 c. 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross  
Heading: Vehicle excise and registration.