



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

8 The general rate of vehicle excise duty.

- (1) In sub-paragraph (2) of paragraph 1 of Schedule 1 to the ^{M1}Vehicle Excise and Registration Act 1994 (the general rate), for “£150” there shall be substituted “£155”.
- (2) For the word “The” at the beginning of that sub-paragraph there shall be substituted “Except in the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the”.
- (3) After that sub-paragraph there shall be inserted the following sub-paragraph—

“(2A) In the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the general rate is £100.”
- ^{F1}(4)
- (5) Subsection (1) above has effect in relation to any licence issued after 9th March 1999; and subsections (2) to (4) above have effect in relation to any licence taken out for a period beginning on or after 1st June 1999.

Textual Amendments

F1 S. 8(4) repealed (7.4.2005) by [Finance Act 2005 \(c. 7\), Sch. 11 Pt. 1](#)

Marginal Citations

M1 [1944 c.22](#)

Changes to legislation:

Finance Act 1999, Section 8 is up to date with all changes known to be in force on or before 16 August 2023. 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)