



Finance Act 2001

2001 CHAPTER 9

PART 1

EXCISE DUTIES

Vehicle excise duty

11 Rates of duty for recovery vehicles

- (1) In Part 5 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (annual rates of vehicle excise duty: recovery vehicles), paragraph 5(1) is amended as follows.
- (2) For paragraphs (a) and (b) substitute—
 - “(a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 25,000 kilograms, the same as the basic goods vehicle rate;”.
- (3) In paragraph (c) (vehicle with revenue weight exceeding 25,000 kilograms charged at 500 per cent of basic goods vehicle rate), for “500” substitute “ 250 ”.
- (4) The provisions of this section apply in relation to licences issued on or after 1st December 2001.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 11.