
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 5

VEHICLE EXCISE DUTY: REGISTERED VEHICLES ETC

2 For section 1(1) substitute—

“(1) A duty of excise (“vehicle excise duty”) shall be charged in respect of every mechanically propelled vehicle that—

- (a) is registered under this Act (see section 21), or
- (b) is not so registered but is used, or kept, on a public road in the United Kingdom.

(1A) Vehicle excise duty shall also be charged in respect of every thing (whether or not it is a vehicle) that has been, but has ceased to be, a mechanically propelled vehicle and—

- (a) is registered under this Act, or
- (b) is not so registered but is used, or kept, on a public road in the United Kingdom.

(1B) In the following provisions of this Act “vehicle” means—

- (a) a mechanically propelled vehicle, or
- (b) any thing (whether or not it is a vehicle) that has been, but has ceased to be, a mechanically propelled vehicle.

(1C) Vehicle excise duty charged in respect of a vehicle by subsection (1)(a) or (1A)(a) shall be paid on a licence to be taken out—

- (a) by the person in whose name the vehicle is registered under this Act, or
- (b) if that person is not the person keeping the vehicle, by either of those persons.

(1D) Vehicle excise duty charged in respect of a vehicle by subsection (1)(b) or (1A)(b) shall be paid on a licence to be taken out by the person keeping the vehicle.”.

Commencement Information

- II** Sch. 5 para. 2 in force at 24.7.2002 for specified purposes, see s. 19(2)(3); Sch. 5 para. 2 in force at 30.11.2003 in so far as not already in force by [S.I. 2003/3086](#), [art. 2](#)

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