

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 5

VEHICLE EXCISE DUTY: REGISTERED VEHICLES ETC

3 For section 2(2) to (4) (rates where duty charged in respect of keeping but not use) substitute—

- “(2) Subsection (1) applies subject to the following provisions of this section.
- (3) Where vehicle excise duty is charged by section 1(1)(b) or (1A)(b) in respect of the keeping of a vehicle on a road (and not in respect of its use), duty in respect of such keeping is chargeable by reference to the general rate currently specified in paragraph 1(2) of Schedule 1.
- (4) Subsections (5) and (6) apply where—
- (a) vehicle excise duty is charged by section 1(1)(a) or (1A)(a) in respect of a vehicle, and
 - (b) were the vehicle not registered under this Act, duty would not be charged by section 1(1)(b) or (1A)(b) in respect of the use of the vehicle on a road.
- (5) Where one or more use licences have previously been issued for the vehicle, the duty charged by section 1(1)(a) or (1A)(a) is chargeable by reference to the annual rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences).
- (6) In any other case, the duty charged by section 1(1)(a) or (1A)(a) is chargeable by reference to the general rate currently specified in paragraph 1(2) of Schedule 1.
- (7) In subsection (5) “use licence” means—
- (a) a vehicle licence issued for the use of a vehicle, or
 - (b) a vehicle licence that is issued by reason of a vehicle being registered under this Act but which would have been issued for the use of the vehicle if the vehicle had not been registered under this Act.”

Commencement Information

- II** Sch. 5 para. 3 in force at 24.7.2002 for specified purposes, see s. 19(2)(3); Sch. 5 para. 3 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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