



Finance Act 2003

2003 CHAPTER 14

PART 1

EXCISE DUTIES

Vehicle excise duty

14 Vehicle excise duty: rates

- (1) In paragraph 1 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (the general rate)—
- (a) in sub-paragraph (2) (general rate of duty except in case of vehicle with engine with cylinder capacity not exceeding 1,549 cubic centimetres) for “£160” substitute “£165”;
 - (b) in sub-paragraph (2A) (general rate of duty in case of vehicle with engine with cylinder capacity not exceeding 1,549 cubic centimetres) for “£105” substitute “£110”.
- (2) For the Table in paragraph 1B of that Schedule (rates of duty applicable to light passenger vehicles registered on or after 1st March 2001 on basis of certificate specifying CO₂ emissions figure) substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard Rate</i>	<i>Premium rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>	<i>£</i>
—	100	55	65	75
100	120	65	75	85
120	150	95	105	115

Status: This is the original version (as it was originally enacted).

<i>“CO₂ emissions figure</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard Rate</i>	<i>Premium rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>	<i>£</i>
150	165	115	125	135
165	185	135	145	155
185	—	155	160	165”

(3) In paragraph 1J of that Schedule (rates of duty applicable to light goods vehicles first registered on or after 1st March 2001)—

- (a) in paragraph (a) (vehicle which is not a lower-emission van) for “£160” substitute “£165”;
- (b) in paragraph (b) (vehicle which is a lower-emission van) for “£105” substitute “£110”.

(4) This section applies to any licence taken out on or after 17th April 2003 for a period beginning on or after 1st May 2003.

15 Disclosure for exemptions: Northern Ireland

In section 22ZA of the Vehicle Excise and Registration Act 1994 (c. 22) (nil licences for vehicles for disabled persons: disclosure of information) in subsection (1)(a) (which provides that the section applies to certain information held by the Secretary of State or a person providing services to him) in sub-paragraphs (i) and (ii), after “the Secretary of State” insert “or a Northern Ireland department”.

16 Duty at higher rate: exception for tractive units

(1) After section 15 of the Vehicle Excise and Registration Act 1994 insert—

“15A Exception for tractive units from charge at higher rate

(1) Where—

- (a) a vehicle licence has been taken out for a tractive unit, and
- (b) the licence was taken out at a rate of vehicle excise duty applicable to a tractive unit which is to be used with semi-trailers with a minimum number of axles,

duty at a higher rate does not become chargeable under section 15 by reason only that while the licence is in force the tractive unit is used with a semi-trailer with fewer axles than that minimum number, if the condition in subsection (2) is satisfied.

(2) The condition is that the rate of duty at which the licence was taken out is equal to or exceeds the rate which would have been applicable if the revenue weight of the tractive unit had been a weight equal to the actual laden weight, at the time of the use, of the articulated vehicle consisting of the tractive unit and the semi-trailer.”

- (2) Section 16 of that Act (which makes provision, in the case of tractive units, for exemptions from the charge to vehicle excise duty at a higher rate on a basis different from that set out in new section 15A) shall cease to have effect.
- (3) This section has effect in relation to the use of a tractive unit on or after 9th April 2003.