



Finance Act 1996

1996 CHAPTER 8

PART I U.K.

EXCISE DUTIES

Vehicle excise duty

18 Old vehicles. U.K.

- (1) In Schedule 2 to the ^{M1}Vehicle Excise and Registration Act 1994 (exempt vehicles), immediately before paragraph 2 there shall be inserted the following paragraph—

Old vehicles

“1A (1) A vehicle of a description mentioned in sub-paragraph (2) is an exempt vehicle at any time if it was constructed more than 25 years before the beginning of the year in which that time falls.

(2) The descriptions of vehicles are—

- (a) a vehicle in respect of which no annual rate is specified by any provision of Parts II to VIII of Schedule 1;
- (b) a motorcycle which does not exceed 450 kilograms in weight unladen.

(3) In sub-paragraph (2)(b) “motorcycle” has the same meaning as in Part II of Schedule 1.”

- (2) In Schedule 1 to that Act (annual rates of duty), in paragraph 1 (rate for vehicle for which no other rate is specified)—

- (a) for paragraphs (a) and (b) of sub-paragraph (1) there shall be substituted “ the general rate ”; and
- (b) sub-paragraphs (3) to (5) shall be omitted;

and, in paragraph 2 (motorcycles), sub-paragraph (2) shall be omitted.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 18. (See end of Document for details)

- (3) In section 2(4) of that Act (rate of duty for vehicle not currently in use and for which no previous licence issued), for the words from “whichever” to the end there shall be substituted “ the general rate currently specified in paragraph 1(2) of Schedule 1 ”.
- (4) In that Act—
- (a) in section 13 (trade licences), in subsection (3)(b),
 - (b) in section 13 as substituted under paragraph 8 of Schedule 4, in subsection (4)(b), and
 - (c) in section 36(3)(b) (additional liability where cheque dishonoured), for “1(1)(a)” there shall be substituted “ 1 ”.
- (5) This section has effect in relation to times after 28th November 1995.

Marginal Citations

M1 1994 c. 22.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 18.