Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Vehicle excise duty

19   Old vehicles: further provisions.

(1) In Schedule 2 to the ^{M1}Vehicle Excise and Registration Act 1994 (exempt vehicles), for paragraph 1A (inserted by section 18 above) there shall be substituted the following paragraph—

Old vehicles

"1A   (1) Subject to sub-paragraph (2), a vehicle 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) A vehicle is not an exempt vehicle by virtue of sub-paragraph (1) if—
  (a)   an annual rate is specified in respect of it by any provision of Part III, V, VI, VII or VIII of Schedule 1; or
  (b)   it is a special vehicle, within the meaning of Part IV of Schedule 1, which—
      (i) falls within sub-paragraph (3) or (4); and
      (ii) is not a digging machine, mobile crane, works truck or road roller.

(3) A vehicle falls within this sub-paragraph if—
  (a)   it is designed or adapted for use for the conveyance of goods or burden of any description;
  (b)   it is put to a commercial use on a public road; and

(c) that use is not a use for the conveyance of goods or burden of any description.

(4) A vehicle falls within this sub-paragraph if—

(a) it is designed or adapted for use with a semi-trailer attached;

(b) it is put to a commercial use on a public road; and

(c) in a case where that use is a use with a semi-trailer attached, the semi-trailer is not used for the conveyance of goods or burden of any description.

(5) In sub-paragraph (2) "digging machine", "mobile crane" and "works truck" have the same meanings as in paragraph 4 of Schedule 1.

(6) In sub-paragraphs (3) and (4) "commercial use" means use for hire or reward or for or in connection with a trade or business."

(2) This section has effect in relation to times on or after 1st June 1996.

Marginal Citations
   M1   1994 c. 22.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 1996, Section 19.