

Status: Point in time view as at 01/04/2012.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, SCHEDULE 2. (See end of Document for details)

SCHEDULE 2

Section 3(7).

VEHICLES EXCISE DUTY: MISCELLANEOUS AMENDMENTS

^{F1}PART I

Textual Amendments

F1 Sch. 2 Pt. I repealed (1.9.1994) by 1994 c. 22, ss. 64, 65, 66, Sch. 4, Sch. 5 Pt. I (with s. 57(4))

Additional days to be included in duration of certain licences

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- 1 (1) In the Vehicles (Excise) Act 1971 (in this Part of this Schedule referred to as “the 1971 Act”), section 2A (power to modify duration of licences and rates of duty) as set out in paragraph 5 of Schedule 7 to that Act (transitional provisions) shall be amended as follows.
- (2) In subsection (1) after paragraph (a) there shall be inserted the following paragraph—
- “(aa) in the case of licences taken out on the first registration of vehicles of such description as may be so specified, periods exceeding by such number of days (not exceeding thirty) as may be determined by or under the order the periods for which the licence would otherwise have effect by virtue of section 2(1) above or any provision made under paragraph (a) above; or”.
- (3) In subsection (2), in paragraph (a) of the proviso, for the words “other than one of twelve months” there shall be substituted the words “of a fixed number of months other than twelve or for a period of less than a month”.

Tower wagons used by street lighting authorities etc.

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- 2 In section 4 of the 1971 Act (exemptions from duty) in subsection (2) for the definition of “tower wagon” there shall be substituted the following—
- ““tower wagon” means a goods vehicle—
- (a) into which there is built, as part of the vehicle, any expanding or extensible contrivance designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
- (b) which is neither constructed nor adapted for use nor used for the conveyance of any load other than—
- (i) such a contrivance and articles used in connection therewith, and
- (ii) articles used in connection with the installation or maintenance, by means of such a contrivance, of materials or apparatus for lighting streets, roads or public places”.

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Visiting forces

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3 In section 7 of the 1971 Act (miscellaneous exemptions from duty) after subsection (3) there shall be inserted the following subsection—

“(3A) Regulations under this Act may provide that, in such cases, subject to such conditions and for such period as may be prescribed, a mechanically propelled vehicle shall not be chargeable with any duty under this Act if it has been imported by—

- (a) a person for the time being appointed to serve with any body, contingent or detachment of the forces of any prescribed country, being a body, contingent or detachment which is for the time being present in the United Kingdom on the invitation of Her Majesty’s Government in the United Kingdom, or
- (b) a member of any country’s military forces, except Her Majesty’s United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any prescribed organisation, or
- (c) a person for the time being recognised by the Secretary of State as a member of a civilian component of such a force as is mentioned in paragraph (a) above or as a civilian member of such an organisation as is mentioned in paragraph (b) above, or
- (d) any prescribed dependant of a person falling within paragraph (a), paragraph (b) or paragraph (c) above.”

Trade licences

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4 (1) Section 16 of the 1971 Act (trade licences) shall be amended as follows.

(2) In subsection (1) (issue of trade licences)—

- (a) at the end of paragraph (iii) (vehicles for which a manufacturer may use a trade licence) there shall be inserted the words “and all vehicles which are from time to time submitted to him by other manufacturers for testing on roads in the course of that business”; and
- (b) at the beginning of paragraph (c) of the proviso (restrictions on use of trade licence) there shall be inserted the words “except in such circumstances as may be prescribed”.

(3) After subsection (1) there shall be inserted the following subsection—

“(1A) Subsection (1) above has effect in relation to an application made by a person who satisfies the Secretary of State that he intends to commence business as a motor trader or vehicle tester as it has effect in relation to an application made by a motor trader or vehicle tester.”

(4) In subsection (3) (which specifies the cases in which regulations may allow a vehicle to be used under a trade licence to carry a load) after paragraph (b) there shall be inserted the following paragraph—

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“(bb) in the case of a vehicle is being delivered or collected, a load consisting of another vehicle used or to be used for travel from or to the place of delivery or collection; or”.

(5) Subsection (4) (duration of trade licence) shall be amended as follows—

(a) for the words “A trade licence”. . . to the 1971 Act, there shall be substituted “Subject to subsections (4A) and (4B) below, a trade licence”;

(b) for paragraph (b) there shall be substituted—

“(b) for a period of six months”; and

(c)

(6) After subsection (4) there shall be inserted the following subsections—

“(4A) A trade licence taken out by a person who is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in subsection (1A) above) shall be for a period of six months only.

(4B) The Secretary of State may require that a trade licence taken out by a motor trader or vehicle tester who does not hold any existing trade licence shall be for a period of six months only.”

(7) Subsection (5) (fees) shall be amended as follows—

(a) for the words “four months” and “eleven thirtieths” there shall be substituted respectively “six months” and “eleven twentieths”; and

(b)

(8) In subsection (8), in the definition of “motor trader”, for the words from “means” to “this section” there shall be substituted “means—

(a) a manufacturer or repairer of, or dealer in, mechanically propelled vehicles, or

(b) any person not falling within paragraph (a) above who carries on a business of such description as may be prescribed;

and a person shall be treated for the purposes of paragraph (a) above ”.

Surrender of licences

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5 In section 17(2) of the 1971 Act (surrender of licences) as set out in paragraph 13 of Part I of Schedule 7 to the Act, paragraph (a) and, in paragraph (b), the words from the beginning to “class” shall be omitted.

Removal of fee for duplicate registration document

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6 Section 23 of the 1971 Act (regulations with respect to the transfer and identification of vehicles) shall be amended as follows—

(a) in paragraph (f) (replacement documents) the words “and as to the fee payable in prescribed circumstances in respect of any replacement” shall be omitted; and

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- (b) in the section as set out in paragraph 20 of Part I of Schedule 7 to the Act in subsection (1)(e) (replacement books) the words “and for the fee to be paid on the issue of a new registration book” shall be omitted.

F⁵PART II

Textual Amendments

F5 Sch. 2 Pt. II repealed(*1.10.1991*) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**.

Additional days to be included in duration of certain licences

F⁶7

Textual Amendments

F6 Sch. 2 Pt. II repealed(*1.10.1991*) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**. and subject to amendment by 1994 c. 9, s. 258, **Sch. 26 Pt. I(3)**

Tower wagons used by street lighting authorities etc.

F⁷8

Textual Amendments

F7 Sch. 2 Pt. II repealed(*1.10.1991*) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**.

Trade licences

F⁸9

Textual Amendments

F8 Sch. 2 Pt. II repealed(*1.10.1991*) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**.

Surrender of licences

F⁹10

Textual Amendments

F9 Sch. 2 Pt. II repealed(*1.10.1991*) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**.

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Removal of fee for duplicate registration document

F10 11

Textual Amendments

F10 Sch. 2 Pt. II repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**;
S.I. 1991/2021, **art.2**.

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