



Finance Act 1988

1988 CHAPTER 39

PART I

CUSTOMS AND EXCISE

Duties of excise: rates

4 Vehicles excise duty.

- (1) The ^{M1}Vehicles (Excise) Act 1971 (“the 1971 Act”) and the ^{M2}Vehicles (Excise) Act (Northern Ireland) 1972 (“the 1972 Act”) shall be amended as follows.
- (2) In Part I of Schedule 1 to each Act (annual rates of duty on motor bicycles etc.), in paragraph 2 (concession for certain bicycles first licensed before 1933 or, in Northern Ireland, 1935)—
 - (a) in sub-paragraph (a), for the words “for which a licence was taken out before the beginning of the year” there shall be substituted the words “constructed before”; and
 - (b) in sub-paragraph (b), for the words “224 pounds” there shall be substituted the words “101.6 kilograms”.
- (3) In Part I of Schedule 3 to each Act (annual rates of duty on tractors etc.)—
 - (a)
 - ^{F1}(b) at the end of sub-paragraph (2) of paragraph 8 (recovery vehicles) there shall be added “and
 - (e) any purpose prescribed for the purposes of this sub-paragraph”
 - (c) in sub-paragraph (3) of that paragraph, in paragraph (c), for the word “paragraph” there shall be substituted the word “sub-paragraph”;
 - (d) after that sub-paragraph there shall be inserted—

“(4) A vehicle which is constructed or permanently adapted as mentioned in sub-paragraph (1) above shall not be a recovery vehicle if at any

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time the number of vehicles which it is used to recover exceeds a number specified by an order of the Secretary of State made for the purposes of this sub-paragraph.

(5) The power to make an order under sub-paragraph (4) above shall be exercisable by statutory instrument; but no such order shall be made unless a draft of it has been laid before and approved by a resolution of each House of Parliament.”

(4) In Part II of Schedule 4 to the 1971 Act (annual rates of duty on goods vehicles), for Tables A, A(1) and A(2) (rates for rigid goods vehicles having plated gross weight exceeding 12 tonnes) there shall be substituted the Tables set out in Part I of Schedule 2 to this Act.

^{F2}(5)

(6) In Part II of Schedule 5 to each Act (annual rates of duty on motor cars etc.), in column 1, for paragraph 1 (vehicles first registered before 1947) there shall be substituted—

“1 Vehicles constructed before 1947.”

(7) The amendments of the 1971 and 1972 Acts set out in Part II of Schedule 2 to this Act shall have effect for the purpose of, and in connection with, establishing vehicles carrying or drawing exceptional loads as a class of vehicles chargeable with a specific duty of excise.

(8) Section 2(1)(c) of the 1971 Act and section 2(1)(c) and (d) of the 1972 Act (seven day licences) shall cease to have effect.

(9) Subsections (2) and (4) to (6) above shall have effect in relation to licences taken out after 15th March 1988; and subsections (7) and (8) above shall be deemed to have come into force on 1st June 1988.

Textual Amendments

F1 S. 4(3)(a) repealed by Finance Act 1989 (c. 26, SIF 107:2), s. 187(1), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)

F2 S. 4(5) 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**.

Marginal Citations

M1 1971 c. 10.

M2 1972 c. 10 (N.I.).

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