



# Finance Act 1996

## 1996 CHAPTER 8

### PART I

#### EXCISE DUTIES

##### *Vehicle excise duty*

#### **16 Steam powered vehicles etc.**

- (1) In Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty), after paragraph 4E there shall be inserted the following paragraph—

“4EE A steam powered vehicle is a special concessionary vehicle.”

- (2) In paragraph 3 of that Schedule (buses), in sub-paragraph (2)(b) (vehicles which are not buses), after “excepted vehicle” there shall be inserted “or a special concessionary vehicle”.

- (3) In paragraph 4(2) of that Schedule (meaning of “special vehicle”), for “and is” there shall be substituted “which is not a special concessionary vehicle and which is”.

- (4) In paragraph 5 of that Schedule (recovery vehicles), after sub-paragraph (5) there shall be inserted the following sub-paragraph—

“(5A) A vehicle is not a recovery vehicle if it is a special concessionary vehicle.”

- (5) In paragraph 6(1) of that Schedule (vehicles used for exceptional loads), after paragraph (b) there shall be inserted—

“and which is not a special concessionary vehicle.”

<sup>F1</sup>(6) .....

<sup>F1</sup>(7) .....

- (8) This section applies in relation to licences taken out after 28th November 1995.

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Section 16. (See end of Document for details)*

---

.....

**Textual Amendments**

**F1** S. 16(6)(7) repealed (1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**, Note 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 16.