



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.”
- (6) In paragraph 7(2) of that Schedule (meaning of “haulage vehicle”), after “Part IV,” there shall be inserted “IVA,”.
- (7) In paragraph 16 of that Schedule (application of Part VIII of the Schedule), in sub-paragraph (1)(a), after “Part II, IV,” there shall be inserted “IVA,”.

Status: This is the original version (as it was originally enacted).

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