



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Vehicle excise duty

59 VED: extension of old vehicles exemption from 1 April 2016

- (1) In Schedule 2 to VERA 1994 (exempt vehicles) in paragraph 1A(1) (exemption for old vehicles) for the words from “constructed” to the end substitute “constructed before 1 January 1976”.
- (2) The amendment made by subsection (1) comes into force on 1 April 2016; but nothing in that subsection has the effect that a nil licence is required to be in force in respect of a vehicle while a vehicle licence is in force in respect of it.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Section 59.