SCHEDULE Article 3

TRANSITIONAL PROVISIONS AND SAVINGS

1.—(1) In this Schedule—

"appropriate authority" means the Secretary of State for Social Security, the Secretary of State for Scotland or the Department of Health and Social Services for Northern Ireland;

"licence" means a licence under the Act for a mechanically propelled vehicle;

"qualified disabled person" has the meaning given in paragraph 2(2) below;

"relevant certificate" has the meaning given in paragraph 2(3) below;

"the Act" means the Vehicles (Excise) Act 1971(1);

"the appointed day" means 13th October 1993;

"the 1971 Regulations" means the Road Vehicles (Registration and Licensing) Regulations 1971(2); and

"the 1973 Regulations" means the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973(3).

- (2) In this Schedule any reference to the Secretary of State for Social Security shall include a reference to his statutory predecessor.
- (3) In this Schedule any reference to the Department of Health and Social Services for Northern Ireland shall include a reference to its statutory predecessor.
- (4) Without prejudice to section 17 of the Interpretation Act 1978(4), a reference in this Schedule to a provision of either the 1971 Regulations or the 1973 Regulations is, unless otherwise stated, a reference to that provision as from time to time amended or as from time to time re-enacted with or without modification.
- **2.**—(1) The exemption from vehicles excise duty contained in the provisions mentioned in section 12(1) of the Finance (No.2) Act 1992 shall, notwithstanding their repeal by that section (which is brought into force by this Order) and subject to and in accordance with the following provisions of this Schedule, continue to have effect in relation to a mechanically propelled vehicle used by or for the purposes of a qualified disabled person or kept for such use.
- (2) In sub-paragraph (1) above "qualified disabled person" means a disabled person in respect of whom either—
 - (a) a relevant certificate had been issued before the appointed day and remains valid, or
 - (b) an application for a relevant certificate had been received by an appropriate authority before the appointed day and a relevant certificate has, on that application, been issued and remains valid.
- (3) For the purposes of sub-paragraph (2) above, a "relevant certificate" is a certificate issued by an appropriate authority and containing—
 - (a) where the appropriate authority is the Secretary of State for Social Security(5) or the Secretary of State for Scotland, a statement as described in regulation 26(2)(b)(i) and (ii)

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^{(1) 1971} c. 10; the Act was extended to Northern Ireland by section 10 of the Finance Act 1991 (c. 31).

⁽²⁾ S.I.1971/450; relevant amending instruments are S.I.1972/1865, 1973/870, 1975/1089, 1975/1342, 1976/1680, 1976/2089, 1977/230, 1978/1536, 1981/366, 1982/1802, 1984/814, 1986/607, 1986/1177, 1990/2185 and 1993/1760.

⁽³⁾ S.R. and O. (N.I.) 1973 No.490; relevant amending instruments are S.I.1976/2088, 1976/2180, 1977/231, 1978/1541, 1981/367, 1986/706, 1986/1178, 1988/1130, 1990/2186 and 1993/1759.

^{(4) 1978} c. 30.

⁽⁵⁾ By S.I. 1988/1843 certain functions of the Secretary of State for Social Services were transferred to the Secretary of State for Social Security.

- of the 1971 Regulations (as in force on 29th December 1972)(6) or a statement to like effect, or
- (b) where the appropriate authority is the Department of Health and Social Services for Northern Ireland(7), a statement as described in regulation 27(2)(b)(i) and (ii) of the 1973 Regulations (as originally in force) or a statement to like effect; and includes in either case any renewal or continuation of such a certificate.
- (4) A relevant certificate remains valid during such time as the matters stated therein in relation to the disabled person's disability remain unaltered.
- **3.** Where, immediately before the appointed day, the qualified disabled person was under the age of 5 years, the continuation of the exemption effected by paragraph 1 of this Schedule shall cease—
 - (a) on the attainment by that person of the age of 5 years; or
 - (b) on the expiry of any document in the form of a licence issued under regulation 26(3A) (b) of the 1971 Regulations, regulation 27(4)(b) of the 1973 Regulations or the following provisions of this Schedule, which is in force on the date on which that person attains the age of 5 years in respect of a vehicle used or kept for use for the purposes of that person;

whichever is the later.

- **4.**—(1) This paragraph applies only to Great Britain.
- (2) The owner of a mechanically propelled vehicle which is exempt from duty by virtue of paragraph 2 above shall annually—
 - (a) make the prescribed declaration and furnish the prescribed particulars as if, subject to subparagraph (3) below, he desired to take out a licence for the vehicle; and
 - (b) include with the prescribed declaration and particulars, the relevant certificate issued in respect of him.
 - (3) Such declaration, particulars and certificate shall be forwarded to the Secretary of State.
 - (4) Upon receipt of such declaration, particulars and certificate, the Secretary of State shall—
 - (a) if the vehicle has not previously been registered under the Act, register the vehicle, assign to the vehicle a registration mark and issue to the owner a registration book with the appropriate particulars of the vehicle in respect of which it is issued entered therein, and any registration mark so assigned shall be deemed to be assigned under section 19 of the Act for the purposes of subsection (2) of that section and the 1971 Regulations; and
 - (b) issue to the owner of the vehicle a document in respect thereof in the form of a licence valid for a period of twelve months running from the beginning of the month in which the document first has effect with the word "NIL" marked in the space provided for indicating the amount of duty payable.
- (5) If at any time duty becomes chargeable under the Act in respect of a mechanically propelled vehicle to which this paragraph applies the owner of the vehicle shall forthwith return to the Secretary of State any document issued by him for exhibition on the vehicle which indicates that no duty was payable in respect of it.
- (6) The provisions of regulation 7 (which relates to the alteration of licences and similar offences) and regulation 16 (which relates to the exhibition of licences) of the 1971 Regulations shall apply in relation to a vehicle to which this paragraph applies as if each reference therein to a licence issued under the Act included a reference to any such document issued in respect of the vehicle as is mentioned in sub-paragraph (5) above.

⁽⁶⁾ Paragraph 2 of regulation 26 was substituted by S.I. 1972/1865.

⁽⁷⁾ Formerly the Ministry of Health and Social Services for Northern Ireland; see Northern Ireland Constitution Act 1973 (c. 36), section 7(5) and Schedule 5, paragraph 8(1).

- (7) In this paragraph, the expressions "prescribed" and "owner" have the meanings given in Part I of the 1971 Regulations.
- **5.** The provisions of Parts II and III of the 1971 Regulations as to registration and matters incidental thereto shall extend to the vehicles to which paragraph 4 above applies subject to the modifications specified in that paragraph.
 - **6.**—(1) This paragraph applies only to Northern Ireland.
- (2) The owner of a mechanically propelled vehicle which is exempt from duty by virtue of paragraph 2 above shall annually—
 - (a) make a declaration in the prescribed form as if, subject to sub-paragraph (3) below, he desired to take out a licence for the vehicle; and
 - (b) include with the declaration, the relevant certificate issued in respect of him.
 - (3) Such declaration and certificate shall be forwarded to the Secretary of State.
 - (4) Upon receipt of such declaration and certificate, the Secretary of State shall—
 - (a) if the vehicle had not previously been registered under the Act, register the vehicle, assign to the vehicle a registration mark and issue to the owner a registration book with the appropriate particulars of the vehicle in respect of which it is issued entered therein, and any registration mark so assigned shall be deemed to be assigned under section 19 of the Act for the purposes of subsection (2) of that section and the 1973 Regulations; and
 - (b) issue to the owner of the vehicle a document in respect thereof in the form of a licence valid for a period of 12 months running from the beginning of the month in which the document first has effect with the word "NIL" marked in the space provided for indicating the amount of duty payable.
- (5) If at any time duty becomes chargeable under the Act in respect of a mechanically propelled vehicle to which this paragraph applies the owner of the vehicle shall forthwith return to the Secretary of State any document issued by him for exhibition on the vehicle which indicates that no duty was payable in respect of it.
- (6) The provisions of regulation 8 (which relates to the alteration of licences and similar offences) and regulation 17 (which relates to the exhibition of licences) of the 1973 Regulations shall apply in relation to a vehicle to which this paragraph applies as if each reference therein to a licence issued under the Act included a reference to any such document issued in respect of the vehicle as is mentioned in sub-paragraph (5) above.
- (7) In this paragraph the expressions "owner" and "prescribed form" have the meanings given in Part I of the 1973 Regulations.
- 7. The provisions of Parts II and III of the 1973 Regulations as to registration and matters incidental thereto shall extend to the vehicles to which paragraph 6 above applies subject to the modifications specified in that paragraph.
- **8.**—(1) Paragraphs 4 to 7 above shall have effect as if they were contained in regulations made under the Act.
- (2) Without prejudice to the generality of sub-paragraph (1), any vehicle registered under either paragraph 4(4)(a) or paragraph 6(4)(a) shall be deemed to be registered under the Act.