

## SCHEDULES

### SCHEDULE 2

Section 5.

#### VEHICLES EXCISE DUTY: MISCELLANEOUS PROVISIONS

- 1 (1) Section 1 of the Vehicles (Excise) Act 1971 (charge of duty) shall be amended as follows.
  - (2) In subsection (3) (charge in respect of keeping a vehicle on a road), for the words “be deemed” onwards there shall be substituted “be chargeable—
    - (a) where one or more vehicle licences have previously been issued under this Act for the use of the vehicle, by reference to the rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences), and
    - (b) otherwise, by reference to whichever of the rates specified in Schedule 5 to this Act is applicable to a vehicle constructed at the same time as the vehicle.”
  - (3) Subsection (4) (which provides that section 1 does not make lawful the keeping of a vehicle which is unlawful apart from that section) shall be omitted.
- 2 In section 3(3) of that Act (collection of duty), the words “the restoration of any forfeiture and” shall be omitted.
- 3 In section 4(1)(b) of that Act (exemption for fire brigade vehicles), for “local authority” there shall be substituted “fire authority”.
- 4 In section 6(3) of that Act (recovery of duty by Secretary of State where VAT becomes chargeable on vehicle supplied for export), for the words from “there shall be recoverable” to the end of paragraph (b) there shall be substituted “duty shall be payable—
  - (a) by the person by whom the vehicle was acquired from its manufacturer in respect of the whole period since the registration of the vehicle; or
  - (b) by any other person who is for the time being the keeper of the vehicle in respect of the period since the vehicle was first kept by that other person.”
- 5 In section 7(2) of that Act (exemption for vehicles of disabled persons)—
  - (a) after “physical” there shall be inserted “or mental”, and
  - (b) in paragraph (c), after “subsection” there shall be inserted “or by reason of the continued operation of the provisions mentioned in section 12(1) of the Finance (No.2) Act 1992”.
- 6 In section 12(6) of that Act (regulations providing for issue of new licences), for “may be lost or destroyed” there shall be substituted “are or may be lost, stolen, destroyed or damaged”.

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- 7 In section 16(4) of that Act (trade licences), the words following paragraph (b) shall be omitted.
- 8 (1) Section 18 of that Act (alteration of vehicle or of its use) shall be amended as follows.
- (2) Subsections (8) and (9) (power to exempt farmers' goods vehicles from liability to pay duty at higher rate) shall be omitted.
- (3) In subsection (10) (Northern Ireland), for the words from “as if” to “substituted” there shall be substituted “as if after subsection (7) there were inserted”.
- 9 Section 21 of that Act (hackney carriage signs) shall be omitted.
- 10 In section 22 of that Act (failure to fix mark etc.), in the version of paragraph (b) of the proviso to subsection (1) which is set out in subsection (4), for “no opportunity” there shall be substituted “no reasonable opportunity”.
- 11 (1) Section 23 of that Act as set out in paragraph 20 of Part I of Schedule 7 to that Act (registration regulations) shall be amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (b) (particulars of register), for “the prescribed fee” there shall be substituted “a fee of such amount as appears to the Secretary of State reasonable in the circumstances of the case”, and
- (b) in paragraph (e) (registration documents), for “may be lost or destroyed” there shall be substituted “are or may be lost, stolen, destroyed or damaged”.
- (3) In subsection (2)(c) (replacement plates), for the words “such plates” onwards there shall be substituted “trade plates which are or may be lost, stolen, destroyed or damaged”.
- (4) The following subsection shall be inserted after subsection (4)—
- “(5) Regulations under subsection (3) above which require a person to furnish information relating to vehicles exempted from duty by reason of the continued operation of the provisions mentioned in section 12(1) of the Finance (No.2) Act 1992 may require him to furnish in addition such evidence of the facts giving rise to the exemption as is prescribed by the regulations.”
- 12 In section 25(1) of that Act (review of Secretary of State’s decisions relating to motor traders etc.)—
- (a) in paragraph (c), for “motor trader or vehicle tester within the meaning of section 16 of this Act” there shall be substituted “person entitled to make one”, and
- (b) for “dealer, trader, tester or other person” there shall be substituted “person”.
- 13 (1) Section 26A of that Act (dishonoured cheques) shall be amended as follows.
- (2) In subsection (2)(b)(iv), for the words “a new” onwards there shall be substituted “there first had effect a new licence for the vehicle specified in the application for the licence or (in the case of a trade licence) a new trade licence to be used for the same description of vehicles.”
- (3) In subsection (3), for the words “period, was” onwards there shall be substituted “period—

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- (a) in the case of a vehicle licence, was applicable to a vehicle of the description specified in the application, and
  - (b) in the case of a trade licence, was applicable to a vehicle falling within paragraph 2 of Part II of Schedule 5 to this Act or, if the licence was to be used only for vehicles to which Schedule 1 to this Act applies, to a vehicle falling within paragraph 3 of Part II of that Schedule.”
- (4) In subsection (4), after “section in the case of” there shall be inserted “a vehicle licence for”.
- 14 In section 28(1) of that Act (legal proceedings in England and Wales and Northern Ireland), for “, 18(4) or 26(1) or (2)” there shall be substituted “or 18(4)”.
- 15 In section 33 of that Act (burden of proof), after “16(7)” there shall be inserted “, 18(4)”.
- 16 Section 36 of that Act (fractions of a new penny) shall be omitted.
- 17 (1) Section 37 of that Act (regulations) shall be amended as follows.
  - (2) In subsection (1) (matters which may be dealt with in regulations)—
    - (a) in paragraph (a), after “provision for different” there shall be inserted “cases or”, and
    - (b) in paragraph (c), after “incidental” there shall be inserted “, consequential”.
  - (3) In subsection (2) (fees), for “23(c)” there shall be substituted “23(2)(c)”.
- 18 (1) No order shall be made under section 39(2) of that Act (transitional modifications in Part I of Schedule 7 to that Act to cease to have effect on a day appointed by order) in relation to any of the provisions of that Part of that Schedule which are specified in sub-paragraph (2) below.
  - (2) The provisions of Part I of Schedule 7 which are referred to in sub-paragraph (1) above are paragraphs 1 to 9, 11, 13, 16, 17, 17A, 20 and 24 and, so far as it relates to section 26(1) of that Act, paragraph 23.
- 19 (1) Schedule 4 to that Act (annual rates of duty on goods vehicles) shall be amended as follows.
  - (2) In paragraph 1(1) (basic rate of duty), for “paragraphs 5 and” there shall be substituted “paragraph” and the following paragraph shall be inserted after paragraph (a)—
    - “(aa) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of paragraph 9(2A)(c) below and is not a vehicle of a prescribed class; or”.
  - (3) Paragraph 5 (special types) shall be omitted.
  - (4) In paragraph 11 (exempted vehicles), the following sub-paragraph shall be inserted after sub-paragraph (c)—
    - “(cc) a haulage vehicle within the meaning of that Schedule;”.
  - (5) In paragraphs 14, 14A and 14B (no extra charge to duty where tractor unit used with semi-trailer with fewer axles than envisaged by licence), for “the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this

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Act” there shall be substituted “duty at a higher rate shall not become chargeable under section 18 of this Act”.

- (6) In paragraph 15(1), in the definition of “goods vehicle”, the words “(including a tricycle as defined in Schedule 1 to this Act and weighing more than 425 kilograms unladen)” shall be omitted.
- 20 (1) Part I of Schedule 7 to that Act (transitional modifications) shall be amended as follows.
- (2) Paragraphs 1(c), 3(b), 18, 19, 21 and 22 and, so far as it relates to section 26(2) of that Act, paragraph 23 shall be omitted.
- (3) In paragraph 12, for “(4) and (5)” there shall be substituted “(4) to (5)” and the following subsections shall be substituted for the subsections set out in that paragraph—
- “(4) A trade licence may be taken out—
- (a) for one calendar year;
- (b) for a period of six months beginning with the first day of January or of July; or
- (c) where subsection (4A) below applies, for a period of seven, eight, nine, ten or eleven months beginning with the first day of any month other than January or July.
- (4A) This subsection applies where the person taking out the licence—
- (a) is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in subsection (1A) above); or
- (b) does not hold any existing trade licence.
- (5) The rate of duty applicable to a trade licence—
- (a) if the licence is taken out for a calendar year, shall be—
- (i) the annual rate currently applicable to a vehicle falling within paragraph 3 of Part II of Schedule 1 to this Act if the licence is to be used only for vehicles to which that Schedule 1 applies; and
- (ii) otherwise, the annual rate currently applicable to a vehicle falling within paragraph 2 of Part II of Schedule 5 to this Act;
- (b) if the licence is taken out for a period of six months, shall be fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year; and
- (c) if the licence is taken out for a period of seven, eight, nine, ten or eleven months, shall be the aggregate of—
- (i) fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year, and
- (ii) one-sixth of the amount arrived at under subparagraph (i) above in respect of each month in the period in excess of six.
- (5A) In determining a rate of duty under subsection (5)(b) or (c) any fraction of five pence—

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- (a) if it exceeds two and a half pence, shall be treated as five pence; and
    - (c) otherwise, shall be disregarded.”
- 21 (1) Section 11 of the Finance Act 1976 (information about goods vehicles and trailers) shall be amended as follows.
  - (2) In subsection (2), the following paragraph shall be substituted for paragraph (b) (details of plated weights etc.)—
    - “(b) the vehicle’s plated gross weight or plated train weight, or (in Northern Ireland) relevant maximum weight or relevant maximum train weight, within the meaning of Schedule 4 to the said Act of 1971;”.
  - (3) In paragraph (c) of that subsection (details of laden weight)—
    - (a) for “such plated weights” there shall be substituted “such weight”, and
    - (b) the words “or, if it falls” onwards shall be omitted.
  - (4) In subsection (3) (trailers), for the words from the beginning to “Act)” there shall be substituted “In section 23(3) of the said Act of 1971 as set out in paragraph 20 of Part I of Schedule 7 to that Act”.
- 22 In section 12(2)(a) of that Act (inspection of vehicles to which a registration mark is requested to be assigned), the words “either” and “, or elsewhere” shall be omitted.
- 23 In section 8(4) of the Finance Act 1978 (offences in relation to exempt licences), after “above” there shall be inserted “or any of the provisions mentioned in section 12(1) of the Finance (No.2) Act 1992”.
- 24 In Article 34 of the Road Traffic (Northern Ireland) Order 1981 (obligatory vehicle test certificates), the following paragraph shall be substituted for paragraph (3)—
  - “(3) For the purposes of paragraph (2)(b) there shall be disregarded—
    - (a) the use of a vehicle before it is sold or supplied by retail; and
    - (b) the use of a vehicle to which a motor dealer has assigned a mark under section 20 of the Vehicles (Excise) Act 1971 before it is registered by the Secretary of State under section 19(1)(b) of that Act.”
- 25 In section 47 of the Road Traffic Act 1988 (obligatory test certificates), the following subsection shall be substituted for subsection (4)—
  - “(4) For the purposes of subsection (2)(b) above there shall be disregarded—
    - (a) the use of a vehicle before it is sold or supplied by retail, and
    - (b) the use of a vehicle to which a motor dealer has assigned a mark under section 20 of the Vehicles (Excise) Act 1971 before it is registered by the Secretary of State under section 19(1)(b) of that Act.”
- 26 (1) Section 11 of the Finance Act 1989 (power to make provision for retention of registration marks) shall be amended as follows.
  - (2) In subsection (2), the following paragraphs shall be inserted after paragraph (i)—
    - “(ia) for allowing a person to be nominated when an application for the grant of a right of retention is made or to be nominated at a later time;

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- (ib) for allowing a different person to be nominated in place of a person already nominated;
- (ic) for the manner in which a nomination is to be made and for the payment of a specified fee where a nomination is made in specified circumstances;”.

(3) The following subsection shall be inserted after subsection (3)—

“(3ZA) An extension or nomination shall be exempt from a fee payable by virtue of subsection (2)(f) or (ic) above if the Secretary of State considers it appropriate in the circumstances of the case.”

27 (1) Section 12 of that Act (provision for sale of registration marks) shall be amended as follows.

(2) In subsection (3), the following paragraphs shall be inserted after paragraph (i)—

- “(ia) for allowing a person to be nominated when a relevant right is acquired or to be nominated at a later time;
- (ib) for allowing a different person to be nominated in place of a person already nominated;
- (ic) for the manner in which a nomination is to be made and for the payment of a specified fee where a nomination is made in specified circumstances;”.

(3) The following subsection shall be inserted after subsection (5)—

“(5A) An extension or nomination shall be exempt from a fee payable by virtue of subsection (3)(f) or (ic) above if the Secretary of State considers it appropriate in the circumstances of the case.”

28 Section 128 of the Finance Act 1990 (power to provide for repayment of fees and charges) shall apply to any power by virtue of this Schedule to make provision under section 11 or 12 of the Finance Act 1989 for the payment of any fee as it applies to powers conferred before the Finance Act 1990 was passed.

29 Paragraphs 20(2), 24 and 25 shall come into force on 1st June 1994.