
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1995, SCHEDULE 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

Section 19.

VEHICLE EXCISE AND REGISTRATION

PART I

INTRODUCTION

- 1 In this Schedule “the 1994 Act” means the ^{M1}Vehicle Excise and Registration Act 1994.

Marginal Citations

M1 1994 c. 22.

PART II

EXEMPTIONS

Commencement Information

II Sch. 4, Pt. II in force on 1.7.1995: see Sch. 4, Pt. II, para. 5.

Abolition of certain exemptions

- 2 The following paragraphs of Schedule 2 to the 1994 Act (exempt vehicles) shall be omitted—
- (a) paragraph 1 (electrically propelled vehicles);
 - (b) paragraph 12 (road construction vehicles);
 - (c) paragraph 13 (road rollers);
 - (d) paragraph 14 (snow clearing vehicles);
 - (e) paragraph 15 (gritting vehicles);
 - (f) paragraph 16 (street cleansing vehicles);
 - (g) paragraph 17 (tower wagons used solely in connection with street lighting);
 - (h) paragraph 21 (vehicles used for short journeys between different parts of person’s land).

Exemption for police vehicles

- 3 In Schedule 2 to the 1994 Act the following shall be inserted after paragraph 3—

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“ Police vehicles

- 3A A vehicle is an exempt vehicle when it is being used for police purposes.”

Exemption for vehicles used between different parts of land

- 4 In Schedule 2 to the 1994 Act the following shall be inserted after paragraph 20—

“ Vehicles used between different parts of land

- 20A A vehicle is an exempt vehicle if—
- (a) it is used only for purposes relating to agriculture, horticulture or forestry,
 - (b) it is used on public roads only in passing between different areas of land occupied by the same person, and
 - (c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.”

Commencement

- 5 This Part of this Schedule shall come into force on 1st July 1995.

PART III

RATES

General

- 6 (1) In Schedule 1 to the 1994 Act (annual rates of duty) the following paragraph shall be substituted for paragraph 1 (annual rate of duty where no other rate specified)—
- “1 (1) The annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is—
- (a) if it was constructed after 1946, the general rate;
 - (b) if it was constructed before 1947, the reduced rate.
- (2) The general rate is £135.
- (3) The reduced rate is 50 per cent. of the general rate.
- (4) Where an amount arrived at in accordance with sub-paragraph (3) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (5) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.”

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^{F1}(2)

Textual Amendments

F1 Sch. 4 para. 6(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(3)**

Motorcycles

7 ^{F2}

Textual Amendments

F2 Sch. 4 para. 7 repealed (with effect as mentioned in Sch. 40 Pt. 1(5) Note 2 of the amending Act) by Finance Act 2002 (c. 23), s. 141, **Sch. 40 Pt 1(5)** Note 2

Buses etc.

8 In Schedule 1 to the 1994 Act the following shall be substituted for Part III (hackney carriages)—

“PART III

BUSES

- 3 (1) The annual rate of vehicle excise duty applicable to a bus is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
 - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
 - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
 - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.
- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the ^{M2}Public Passenger Vehicles Act 1981), and
 - (b) is not an excepted vehicle.
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
 - (b) a vehicle which is a community bus,
 - (c) a vehicle used under a permit granted under section 19 of the ^{M3}Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or

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- (d) a vehicle used under a permit granted under section 10B of the ^{M4}Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the ^{M5}Transport Act 1985), and
 - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.
- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

Marginal Citations

- M2** 1981 c. 14.
M3 1985 c. 67.
M4 1967 c. 37 (N.I.).
M5 1985 c. 67.

Special vehicles

- 9 (1) Part IV of Schedule 1 to the 1994 Act (special machines) shall be amended as follows.
- (2) For the heading “SPECIAL MACHINES” there shall be substituted “ SPECIAL VEHICLES ”.
- (3) In paragraph 4(1) (annual rate of £35) for the words “special machine is £35” there shall be substituted “ special vehicle is the same as the basic goods vehicle rate ”.
- (4) In paragraph 4(2) (definition of “special machine”)—

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- (a) for the words “ “special machine” means” there shall be substituted “ “special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms and is ”;
 - (b) paragraphs (a), (b) and (f) (tractors, agricultural engines and mowing machines) shall be omitted;
 - (c) after paragraph (e) there shall be inserted—
“*(ee) a road roller.*”
- (5) Paragraph 4(3) (definition of “tractor”) shall be omitted.
- (6) The following sub-paragraph shall be inserted after sub-paragraph (6) of paragraph 4—
“*(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.*”

Special concessionary vehicles

F3 10

Textual Amendments

F3 Sch. 4 para. 10 repealed (1.4.2001 with effect as mentioned in Sch. 33 Pt. I(3) Note 2 of the amending Act) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)** Note 2

Recovery vehicles

- 11 (1) Paragraph 5 of Schedule 1 to the 1994 Act (recovery vehicles) shall be amended as follows.
- (2) In sub-paragraph (1) (annual rate of duty of £85) for the words “is £85” there shall be substituted “is—
- (a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 12,000 kilograms, the same as the basic goods vehicle rate;
 - (b) if it has a revenue weight exceeding 12,000 kilograms and not exceeding 25,000 kilograms, 300 per cent. of the basic goods vehicle rate;
 - (c) if it has a revenue weight exceeding 25,000 kilograms, 500 per cent. of the basic goods vehicle rate.”
- (3) The following sub-paragraphs shall be inserted after sub-paragraph (5)—
- “*(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.*

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- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

Vehicles used for exceptional loads

F412

Textual Amendments

- F4** Sch. 4 para. 12 repealed (31.7.1998 with effect as mentioned in [Sch. 1 para. 17\(1\)](#) of the amending Act) by 1998 c. 36, s. 165, [Sch. 27 Pt. 1\(3\)](#), Note; S.I. 1998/3092, [art. 2](#)

Haulage vehicles

- 13 (1) Paragraph 7 of Schedule 1 to the 1994 Act (haulage vehicles) shall be amended as follows.
- (2) In sub-paragraph (1) for paragraphs (a) and (b) (rate of £100 for showmen’s vehicles and of £330 for other haulage vehicles) there shall be substituted—
- “(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
 - (b) in any other case, the general haulage vehicle rate.”
- (3) The following sub-paragraphs shall be inserted after sub-paragraph (2)—
- “(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
 - (4) In sub-paragraph (1) the reference to the general haulage vehicle rate is to 75 per cent. of the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 12,000 kilograms and not exceeding 16,000 kilograms.
- (5) Where an amount arrived at in accordance with sub-paragraph (4) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

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- (6) Where an amount arrived at in accordance with sub-paragraph (4) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

Goods vehicles

- 14 (1) Part VIII of Schedule 1 to the 1994 Act (goods vehicles) shall be amended as follows.
- (2) Paragraph 8 (basic rate) shall be omitted.
- (3) In paragraph 9(1) (rates of duty for rigid goods vehicles)—
- (a) at the beginning there shall be inserted “ Subject to sub-paragraphs (2) and (3), ”;
 - (b) for the words “a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms” there shall be substituted “ a revenue weight exceeding 3,500 kilograms ”;
 - (c) in paragraph (a) for the words “plated gross weight (or relevant maximum weight)” there shall be substituted “ revenue weight ”.
- (4) The following table shall be substituted for the table in paragraph 9(1)—

“Revenue weight of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	150	150	150
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000	1,280	820	340
19,000	21,000	1,280	990	340
21,000	23,000	1,280	1,420	490
23,000	25,000	1,280	2,160	800
25,000	27,000	1,280	2,260	1,420
27,000	29,000	1,280	2,260	2,240
29,000	31,000	1,280	2,260	3,250
31,000	44,000	1,280	2,260	4,250”

- (5) For sub-paragraph (2) of paragraph 9 there shall be substituted the following sub-paragraphs—

- “(2) The annual rate of vehicle excise duty applicable—
- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, and
 - (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms,
- shall be the basic goods vehicle rate.

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- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a revenue weight exceeding 44,000 kilograms and is not an island goods vehicle shall be the heavy tractive unit rate.
- (4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (5) In sub-paragraph (3) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.”
- (6) In paragraph 10(1) (trailer supplement) for the words “plated gross weight (or relevant maximum weight)”—
 - (a) in the first place where they occur, there shall be substituted “ revenue weight ”; and
 - (b) in the second and third places where they occur, there shall be substituted “ plated gross weight ”.
- (7) In paragraph 10(2) (lower rate of trailer supplement)—
 - (a) the words “(or relevant maximum weight)” shall be omitted; and
 - ^{F5}(b)
- (8) In paragraph 10(3) (higher rate of trailer supplement)—
 - (a) the words “(or relevant maximum weight)” shall be omitted; and
 - ^{F6}(b)
- ^{F7}(9)
- (10) Paragraph 10(4) (reference to paragraph 12) shall be omitted.
- (11) In paragraph 11(1) (rates of duty for tractive units)—
 - (a) at the beginning there shall be inserted “ Subject to sub-paragraphs (2) and (3), ”;
 - (b) for the words “a plated train weight (or, in Northern Ireland, a relevant maximum train weight) exceeding 7,500 kilograms” there shall be substituted “ a revenue weight exceeding 3,500 kilograms ”;
 - (c) in paragraph (a) for the words “plated train weight (or relevant maximum train weight)” there shall be substituted “ revenue weight ”.
- (12) The following table shall be substituted for the table in paragraph 11(1)—

“Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding	Not exceeding	Any no. of semi-trailer axles	2 or more semi-	3 or more semi-	Any no. of semi-trailer axles	2 or more semi-	3 or more semi-

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			trailer axles	trailer axles		trailer axles	trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	150	150	150	150	150	150
7,500	12,000	290	290	290	290	290	290
12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440
33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240
38,000	44,000	5,000	5,000	3,100	2,730	2,730	1,240”

(13) For sub-paragraph (2) of paragraph 11 there shall be substituted the following sub-paragraphs—

“(2) The annual rate of vehicle excise duty applicable—

- (a) to any tractive unit which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, and
- (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms,

shall be the basic goods vehicle rate.

(3) The annual rate of vehicle excise duty applicable to a tractive unit which has a revenue weight exceeding 44,000 kilograms and is not an island goods vehicle shall be the heavy tractive unit rate.

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

(5) In sub-paragraph (3) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1), to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.”

(14) Paragraph 12 (farmers’ goods vehicles and showmen’s goods vehicles) shall be omitted.

(15) In paragraph 13(1) (regulations for reducing plated weights) for the words from “its plated gross weight” to “weight specified” there shall be substituted “ its revenue weight were such lower weight as may be specified ”.

(16) In paragraph 14 (vehicles for conveying machines) sub-paragraphs (b) and (c) shall be omitted.

(17) In paragraph 17(1) (meaning of “trailer”)—

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- (a) at the end of paragraph (a) there shall be inserted “ or ”;
 - (b) paragraphs (c) to (e) (road construction vehicles, certain farming implements drawn by farmer’s goods vehicle, and certain trailers used to carry gas for propulsion, excluded from meaning of “trailer”) shall be omitted.
- (18) Paragraph 17(2) (interpretation of paragraph 17(1)(e)) shall be omitted.
- (19) The following shall be inserted after paragraph 17—

“ Meaning of “island goods vehicle”

- 18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—

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“island” includes anything that is an island only when the tide reaches a certain height;

“landing place” means any place at which vehicles are disembarked after sea journeys;

“mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and

“road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;

and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.”

Textual Amendments

F5 Sch. 4 para. 14(7)(b) repealed (7.4.2005) by [Finance Act 2005 \(c. 7\)](#), [Sch. 11 Pt. 1](#)

F6 Sch. 4 para. 14(8)(b) repealed (7.4.2005) by [Finance Act 2005 \(c. 7\)](#), [Sch. 11 Pt. 1](#)

F7 Sch. 4 para. 14(9) repealed (7.4.2005) by [Finance Act 2005 \(c. 7\)](#), [Sch. 11 Pt. 1](#)

Charge at higher rate

- 15 In section 17 of the 1994 Act (exceptions from charge at higher rate) the following provisions shall be omitted—
- (a) subsections (3) to (5) (provisions about farmers’ goods vehicles);
 - (b) subsections (6) and (7) (agricultural tractors and farmers’ goods vehicles in Northern Ireland).

Commencement

- 16 (1) This Part of this Schedule shall apply in relation to licences taken out on or after 1st July 1995.
- (2) This Part of this Schedule shall also apply in relation to any use after 30th June 1995 of a vehicle which—
- (a) had a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) on that date, and
 - (b) at the time when it is used has a confirmed maximum weight which, if that had been its plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) on that date, would have brought it within a description of vehicle to which a higher rate of duty was applicable on that date.

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PART IV

RATES: SUPPLEMENTARY

Introduction

17 This Part of this Schedule (which supplements provisions of Part III of this Schedule) makes—

- (a) provision for determining the revenue weight of a vehicle, and
- (b) consequential amendments.

Issue of vehicle licences

18 In section 7(3) of the 1994 Act (matters that may be contained in declarations and particulars to be made or furnished by applicants for licences) for paragraph (b) there shall be substituted—

- “(b) the vehicle’s revenue weight,
- (ba) the place where the vehicle has been or is normally kept, and”.

Exchange of licences

19 In section 15(4) of the 1994 Act (exchange of licences where higher rate becomes chargeable) at the beginning there shall be inserted “ Subject to section 7(5), ”.

Exceptions from charge at higher rate

20 In section 16 of the 1994 Act (exceptions from charge at higher rate) in each of subsections (2)(b)(i), (4)(b)(i) and (6)(b)(i) for the words “a plated train weight (or, in Northern Ireland, a relevant maximum train weight)” there shall be substituted “ a revenue weight ”.

Combined road and rail transport

21 In section 20 of the 1994 Act (combined road and rail transport) for subsection (3) there shall be substituted the following subsection—

- “(3) In this section “relevant goods vehicle” means any vehicle the rate of duty applicable to which is provided for in Part VIII of Schedule 1 or which would be such a vehicle if Part VI of that Schedule did not apply to the vehicle.”

Relevant higher rate used in calculating penalty

22 In section 39 of the 1994 Act (relevant higher rate used in calculating penalty)—

- (a) in subsection (2)(a) for the words “plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight)” there shall be substituted “ revenue weight ”;
- (b) in each of subsections (4)(a) and (5)(a) for the words “plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight)” there shall be substituted “ revenue weight ”;
- (c) in the words after paragraph (b) of each of subsections (4) and (5) for the words “plated gross weight or plated train weight (or relevant maximum

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weight or relevant maximum train weight)” there shall be substituted “revenue weight”.

Relevant period used in calculating penalty

- 23 In section 40(2) of the 1994 Act (relevant period used in calculating penalty)—
- (a) for the words “plated gross weight or a plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight)” there shall be substituted “revenue weight”;
 - (b) for the words “was plated with (or rated at) the higher weight” there shall be substituted “became a vehicle with a higher revenue weight”.

False or misleading information etc.

- 24 In section 45 of the 1994 Act (false or misleading information) after subsection (3) there shall be inserted the following subsections—

“(3A) A person who, in supplying information or producing documents for the purposes of any regulations made under section 61A—

- (a) makes a statement which to his knowledge is false or in any material respect misleading or recklessly makes a statement which is false or in any material respect misleading, or
- (b) produces or otherwise makes use of a document which to his knowledge is false or in any material respect misleading,

is guilty of an offence.

(3B) A person who—

- (a) with intent to deceive, forges, alters or uses a certificate issued by virtue of section 61A;
- (b) knowing or believing that it will be used for deception lends such a certificate to another or allows another to alter or use it; or
- (c) without reasonable excuse makes or has in his possession any document so closely resembling such a certificate as to be calculated to deceive,

is guilty of an offence.”

- 25 In section 60(2) of the 1994 Act (orders subject to annulment), after “section 3(3)” there shall be inserted “, paragraph 18(4) of Schedule 1”.

Meaning of “revenue weight”

- 26 Immediately before section 61 of the 1994 Act there shall be inserted the following section—

“60A Meaning of “revenue weight”.

- (1) Any reference in this Act to the revenue weight of a vehicle is a reference—
 - (a) where it has a confirmed maximum weight, to that weight; and
 - (b) in any other case, to the weight determined in accordance with the following provisions of this section.

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- (2) For the purposes of this Act a vehicle which does not have a confirmed maximum weight shall have a revenue weight which, subject to the following provisions of this section, is equal to its design weight.
- (3) Subject to subsection (4), the design weight of a vehicle is, for the purposes of this section—
- (a) in the case of a tractive unit, the weight which is required, by the design and any subsequent adaptations of that vehicle, not to be exceeded by an articulated vehicle which—
 - (i) consists of the vehicle and any semi-trailer capable of being drawn by it, and
 - (ii) is in normal use and travelling on a road laden;and
 - (b) in the case of any other vehicle, the weight which the vehicle itself is designed or adapted not to exceed when in normal use and travelling on a road laden.
- (4) Where, at any time, a vehicle—
- (a) does not have a confirmed maximum weight,
 - (b) has previously had such a weight, and
 - (c) has not acquired a different design weight by reason of any adaptation made since the most recent occasion on which it had a confirmed maximum weight,
- the vehicle's design weight at that time shall be equal to its confirmed maximum weight on that occasion.
- (5) An adaptation reducing the design weight of a vehicle shall be disregarded for the purposes of this section unless it is a permanent adaptation.
- (6) For the purposes of this Act where—
- (a) a vehicle which does not have a confirmed maximum weight is used on a public road in the United Kingdom, and
 - (b) at the time when it is so used—
 - (i) the weight of the vehicle, or
 - (ii) in the case of a tractive unit used as part of an articulated vehicle consisting of the vehicle and a semi-trailer, the weight of the articulated vehicle,exceeds what, apart from this subsection, would be the vehicle's design weight,
- it shall be conclusively presumed, as against the person using the vehicle, that the vehicle has been temporarily adapted so as to have a design weight while being so used equal to the actual weight of the vehicle or articulated vehicle at that time.
- (7) For the purposes of this Act limitations on the space available on a vehicle for carrying a load shall be disregarded in determining the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden.
- (8) A vehicle which does not have a confirmed maximum weight shall not at any time be taken to have a revenue weight which is greater than the maximum

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laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain.

- (9) A vehicle has a confirmed maximum weight at any time if at that time—
- (a) it has a plated gross weight or a plated train weight; and
 - (b) that weight is the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain;
- and the confirmed maximum weight of a vehicle with such a weight shall be taken to be the weight referred to in paragraph (a).
- (10) Where any vehicle has a special maximum weight in Northern Ireland which is greater than the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain, this section shall have effect, in relation to that vehicle, as if the references to Great Britain in subsections (8) and (9) were references to Northern Ireland.
- (11) For the purposes of this section a vehicle has a special maximum weight in Northern Ireland if an order under Article 29(3) of the ^{M6}Road Traffic (Northern Ireland) Order 1981 (authorisation of use on roads of vehicles and trailers not complying with regulations) has effect in relation to that vehicle for determining the maximum laden weight at which it may lawfully be used in Northern Ireland or, as the case may be, for determining the maximum laden weight at which an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used there.”

Marginal Citations

M6 [S.I. 1981/154 \(N.I. 1\)](#).

Interpretation

- 27 (1) In subsection (3) of section 61 of the 1994 Act (meaning of “appropriate plate”)—
- (a) the word “ and ” shall be inserted at the end of paragraph (a); and
 - (b) paragraph (c) (plated weight determined by reference to section 41 of the ^{M7}Road Traffic Act 1988) and the word “and” immediately preceding it shall be omitted.
- (2) After subsection (3) of that section there shall be inserted the following subsection—
- “(3A) Where it appears to the Secretary of State that there is a description of document which—
- (a) falls to be treated for some or all of the purposes of the ^{M8}Road Traffic Act 1988 as if it were a plating certificate, or
 - (b) is issued under the law of any state in the European Economic Area for purposes which are or include purposes corresponding to those for which such a certificate is issued,
- he may by regulations provide for references in this section to a plating certificate to have effect as if they included references to a document of that description.”

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- (3) Subsections (4), (5) and (7) of that section (relevant weights in Northern Ireland and definition of “design weight”) shall be omitted.

Marginal Citations

- M7** 1988 c. 52.
M8 1988 c. 52.

Certificates as to vehicle weight

28 After section 61 of the 1994 Act there shall be inserted the following section—

“61A Certificates etc. as to vehicle weight.

- (1) The Secretary of State may by regulations make provision—
- (a) for the making of an application to the Secretary of State for the issue of a certificate stating the design weight of a vehicle;
 - (b) for the manner in which any determination of the design weight of any vehicle is to be made on such an application and for the issue of a certificate on the making of such a determination;
 - (c) for the examination, for the purposes of the determination of the design weight of a vehicle, of that vehicle by such persons, and in such manner, as may be prescribed by the regulations;
 - (d) for a certificate issued on the making of such a determination to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed by the regulations;
 - (e) for the Secretary of State to be entitled, in cases prescribed by the regulations, to require the production of such a certificate before making a determination for the purposes of section 7(5); and
 - (f) for appeals against determinations made in accordance with the regulations.
- (2) Regulations under this section may provide for an adaptation of a vehicle—
- (a) to be taken into account in determining the design weight of a vehicle in a case to which section 60A(6) does not apply, or
 - (b) to be treated as permanent for the purposes of section 60A(5),
- if, and only if, it is an adaptation with respect to which a certificate has been issued under the regulations.
- (3) Regulations under this section may provide that such documents purporting to be plating certificates (within the meaning of Part II of the ^{M9}Road Traffic Act 1988) as satisfy requirements prescribed by the regulations are to have effect, for some or all of the purposes of this Act, as if they were certificates issued under such regulations.
- (4) Without prejudice to the generality of the preceding provisions of this section, regulations under this section may, in relation to—
- (a) the examination of a vehicle on an application under the regulations,
- or

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(b) any appeals against determinations made for the purposes of the issue of a certificate in accordance with the regulations, make provision corresponding to, or applying (with or without modifications), any of the provisions having effect by virtue of so much of sections 49 to 51 of the ^{M10}Road Traffic Act 1988 as relates to examinations authorised by virtue of, or appeals under, any of those sections.

(5) In this section “design weight” has the same meaning as in section 60A.”

Marginal Citations

M9 1988 c. 52.

M10 1988 c. 52.

Commencement

- 29 Paragraph 16 above shall apply for the purposes of this Part of this Schedule as it applies for the purposes of Part III of this Schedule.

PART V

LICENCES

Applications for licences

- 30 (1) In section 7 of the 1994 Act (issue of vehicle licences)—
- (a) in subsection (1) (regulations about applications) for “prescribed by regulations made” there shall be substituted “specified”;
 - (b) in subsection (2) for “prescribed” there shall be substituted “specified”.
- (2) In section 11 of the 1994 Act (issue of trade licences) in subsection (1) (regulations about applications)—
- (a) for “prescribed by regulations made” there shall be substituted “specified”;
 - (b) for “so prescribed” there shall be substituted “prescribed by regulations made by the Secretary of State”.
- (3) This paragraph shall apply in relation to applications made after the day on which this Act is passed.

Duration of trade licences

- 31 (1) In section 13 of the 1994 Act (duration of trade licences) in subsection (1) at the end of paragraph (c) there shall be inserted “and ending no later than the relevant date.”
- (2) After subsection (1) of that section there shall be inserted—
- “(1A) In subsection (1)(c) “the relevant date” means—
- (a) in relation to a licence taken out for a period beginning with the first day of any of the months February to June in any year, 31st December of that year;

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- (b) in relation to a licence taken out for a period beginning with the first day of any of the months August to December in any year, 30th June of the following year.”
- (3) This paragraph shall apply in relation to licences taken out after the day on which this Act is passed.

Payment for licences by cheque

- 32 (1) The following section shall be inserted after section 19 of the 1994 Act—

“19A Payment for licences by cheque.

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence on receipt of a cheque for the amount of the duty payable on it.
- (2) In a case where—
- (a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured, and
 - (b) the Secretary of State sends a notice by post to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.
- (3) In a case where—
- (a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured,
 - (b) the Secretary of State sends a notice by post to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
 - (c) the requirement in the notice is not complied with, and
 - (d) the Secretary of State sends a further notice by post to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.
- (4) Section 102 of the ^{M11} Customs and Excise Management Act 1979 (payment for excise licences by cheque) shall not apply in relation to a vehicle licence or a trade licence.”
- (2) The following section shall be inserted after section 35 of the 1994 Act—

“35A Dishonoured cheques.

- (1) In a case where—
- (a) a notice sent as mentioned in section 19A(2)(b) or a further notice sent as mentioned in section 19A(3)(d) requires the person to deliver up the licence within such reasonable period as is specified in the notice, and
 - (b) the person fails to comply with the requirement within that period,
- he shall be liable on summary conviction to a penalty of an amount found under subsection (2).

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- (2) The amount is whichever is the greater of—
 - (a) level 3 on the standard scale;
 - (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.”
- (3) In section 36 of the 1994 Act (dishonoured cheques: additional liability) in subsection (1) for the words from “102” to “cheque)” there shall be substituted “35A ”.
- (4) This paragraph shall apply in relation to licences taken out after the day on which this Act is passed.

Marginal Citations

M11 1979 c. 2.

PART VI

REGISTRATION

- 33 In section 21 of the 1994 Act (registration of vehicles) at the beginning of subsections (1) and (2) there shall be inserted “ Subject to subsection (3)” and after subsection (2) there shall be inserted—
- “(3) The Secretary of State may by regulations provide that in such circumstances as may be prescribed by the regulations a vehicle shall not be registered under this section until a fee of such amount as may be so prescribed is paid.
 - (4) The Secretary of State may by regulations make provision about repayment of any sum paid by way of a fee mentioned in subsection (3), and the regulations may in particular include provision—
 - (a) that repayment shall be made only if a specified person is satisfied that specified conditions are met or in other specified circumstances;
 - (b) that repayment shall be made in part only;
 - (c) that, in the case of partial repayment, the amount repaid shall be a specified sum or determined in a specified manner;
 - (d) for repayment of different amounts in different circumstances;and “specified” here means specified in the regulations.”
- 34 (1) Section 22 of the 1994 Act (registration regulations) shall be amended as follows.
- (2) In subsection (1) the following paragraph shall be inserted after paragraph (d)—
 - “(dd) require a person by whom any vehicle is sold or disposed of to furnish the person to whom it is sold or disposed of with such document relating to the vehicle’s registration as may be prescribed by the regulations, and to do so at such time as may be so prescribed.”
 - (3) The following subsections shall be inserted after subsection (1)—

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- “(1A) The Secretary of State may make regulations providing for the sale of information derived from particulars contained in the register—
- (a) to such persons as the Secretary of State thinks fit, and
 - (b) for such price and on such other terms, and subject to such restrictions, as he thinks fit,
- if the information does not identify any person or contain anything enabling any person to be identified.
- (1B) Without prejudice to the generality of paragraph (d) of subsection (1) above, regulations under that paragraph may require—
- (a) any person there mentioned to furnish particulars to the other person there mentioned or to the Secretary of State or to both;
 - (b) any person there mentioned who is furnished with particulars in pursuance of the regulations to furnish them to the Secretary of State.”

PART VII

OFFENCES

- 35 (1) In section 31 of the 1994 Act (relevant period for purposes of additional liability) in subsection (5)(b) (case where duty or amount equal to duty has been paid) the words “(or an amount equal to the duty due)” shall be omitted.
- (2) This paragraph shall apply in relation to offences committed after the day on which this Act is passed.
- 36 (1) The following section shall be inserted after section 32 of the 1994 Act—

“32A Immobilisation, removal and disposal of vehicles.

Schedule 2A (which relates to the immobilisation of vehicles as regards which it appears that an offence under section 29(1) is being committed and to their removal and disposal) shall have effect.”

- (2) The following Schedule shall be inserted after Schedule 2 to the 1994 Act—

“SCHEDULE
2A

IMMOBILISATION, REMOVAL AND DISPOSAL OF VEHICLES

Immobilisation

- 1 (1) The Secretary of State may make regulations under this Schedule with respect to any case where an authorised person has reason to believe that, on or after such date as may be prescribed, an offence under section 29(1) is being committed as regards a vehicle which is stationary on a public road.
- (2) The regulations may provide that the authorised person or a person acting under his direction may—

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- (a) fix an immobilisation device to the vehicle while it remains in the place where it is stationary, or
 - (b) move it from that place to another place on the same or another public road and fix an immobilisation device to it in that other place.
- (3) The regulations may provide that on any occasion when an immobilisation device is fixed to a vehicle in accordance with the regulations the person fixing the device shall also fix to the vehicle a notice—
 - (a) indicating that the device has been fixed to the vehicle and warning that no attempt should be made to drive it or otherwise put it in motion until it has been released from the device;
 - (b) specifying the steps to be taken to secure its release;
 - (c) giving such other information as may be prescribed.
- (4) The regulations may provide that—
 - (a) a vehicle to which an immobilisation device has been fixed in accordance with the regulations may only be released from the device by or under the direction of an authorised person;
 - (b) subject to that, such a vehicle shall be released from the device if the first and second requirements specified below are met.
- (5) The first requirement is that such charge in respect of the release as may be prescribed is paid in any manner specified in the immobilisation notice.
- (6) The second requirement is that—
 - (a) a vehicle licence is produced in accordance with instructions specified in the immobilisation notice, and the licence is one which is in force for the vehicle concerned at the time the licence is produced, or
 - (b) where such a licence is not produced, such sum as may be prescribed is paid in any manner specified in the immobilisation notice.
- (7) The regulations may provide that they shall not apply in relation to a vehicle if—
 - (a) a current disabled person’s badge is displayed on the vehicle, or
 - (b) such other conditions as may be prescribed are fulfilled;and “disabled person’s badge” here means a badge issued, or having effect as if issued, under any regulations for the time being in force under section 21 of the Chronically Sick and Disabled Persons Act 1970 or any regulations for the ^{M12}time being in force under section 14 of the ^{M13}Chronically Sick and Disabled Persons (Northern Ireland) Act 1978.
- (8) The regulations may provide that an immobilisation notice shall not be removed or interfered with except by or on the authority of a person falling within a prescribed description.

Offences connected with immobilisation

- 2 (1) The regulations may provide that a person contravening provision made under paragraph 1(8) is guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.

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- (2) The regulations may provide that a person who, without being authorised to do so in accordance with provision made under paragraph 1, removes or attempts to remove an immobilisation device fixed to a vehicle in accordance with the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) The regulations may provide that where they would apply in relation to a vehicle but for provision made under paragraph 1(7)(a) and the vehicle was not, at the time it was stationary, being used—
- (a) in accordance with regulations under section 21 of the ^{M14}Chronically Sick and Disabled Persons Act 1970 or regulations under section 14 of the ^{M15}Chronically Sick and Disabled Persons (Northern Ireland) Act 1978, and
 - (b) in circumstances falling within section 117(1)(b) of the ^{M16}Road Traffic Regulation Act 1984 or Article 174A(2)(b) of the ^{M17}Road Traffic (Northern Ireland) Order 1981 (use where a disabled person's concession would be available),
- the person in charge of the vehicle at that time is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) The regulations may provide that where—
- (a) a person makes a declaration with a view to securing the release of a vehicle from an immobilisation device purported to have been fixed in accordance with the regulations,
 - (b) the declaration is that the vehicle is or was an exempt vehicle, and
 - (c) the declaration is to the person's knowledge either false or in any material respect misleading,
- he is guilty of an offence.
- (5) The regulations may provide that a person guilty of an offence by virtue of provision made under sub-paragraph (4) is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Removal and disposal of vehicles

- 3 (1) The regulations may make provision as regards a case where—
- (a) an immobilisation device is fixed to a vehicle in accordance with the regulations, and
 - (b) such conditions as may be prescribed are fulfilled.
- (2) The regulations may provide that an authorised person, or a person acting under the direction of an authorised person, may remove the vehicle and deliver it into the custody of a person—
- (a) who is identified in accordance with prescribed rules, and
 - (b) who agrees to accept delivery in accordance with arrangements agreed between that person and the Secretary of State;

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and the arrangements may include provision as to the payment of a sum to the person into whose custody the vehicle is delivered.

- (3) The regulations may provide that the person into whose custody the vehicle is delivered may dispose of it, and in particular provision may be made as to—
 - (a) the time at which the vehicle may be disposed of;
 - (b) the manner in which it may be disposed of.
- (4) The regulations may make provision allowing a person to take possession of the vehicle if—
 - (a) he claims it before it is disposed of, and
 - (b) any prescribed conditions are fulfilled.
- (5) The regulations may provide for a sum of an amount arrived at under prescribed rules to be paid to a person if—
 - (a) he claims after the vehicle's disposal to be or to have been its owner,
 - (b) the claim is made within a prescribed time of the disposal, and
 - (c) any other prescribed conditions are fulfilled.
- (6) The regulations may provide that—
 - (a) the Secretary of State, or
 - (b) a person into whose custody the vehicle is delivered under the regulations,may recover from the vehicle's owner (whether or not a claim is made under provision made under sub-paragraph (4) or (5)) such charges as may be prescribed in respect of all or any of the following, namely, its release, removal, custody and disposal; and "owner" here means the person who was the owner when the immobilisation device was fixed.
- (7) The conditions prescribed under sub-paragraph (4) may include conditions as to—
 - (a) satisfying the person with custody that the claimant is the vehicle's owner;
 - (b) the payment of prescribed charges in respect of the vehicle's release, removal and custody;
 - (c) the production of a vehicle licence;
 - (d) payment of a prescribed sum where a vehicle licence is not produced.
- (8) Without prejudice to anything in the preceding provisions of this paragraph, the regulations may include provision for purposes corresponding to those of sections 101 and 102 of the ^{M18}Road Traffic Regulation Act 1984 (disposal and charges) subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Offences as to securing possession of vehicles

- 4 (1) The regulations may provide that where—
 - (a) a person makes a declaration with a view to securing possession of a vehicle purported to have been delivered into the custody of a person in accordance with provision made under paragraph 3,

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- (b) the declaration is that the vehicle is or was an exempt vehicle, and
 - (c) the declaration is to the person's knowledge either false or in any material respect misleading,
- he is guilty of an offence.
- (2) The regulations may provide that a person guilty of such an offence is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Payment of sum where licence not produced

- 5 (1) The regulations may make provision as regards a case where a person pays a prescribed sum in pursuance of provision made under—
- (a) paragraph 1(6)(b), or
 - (b) paragraph 3(7)(d).
- (2) The regulations may—
- (a) provide for a voucher to be issued in respect of the sum;
 - (b) provide for setting the sum against the amount of any vehicle excise duty payable in respect of the vehicle concerned;
 - (c) provide for the refund of any sum;
 - (d) provide that where a voucher has been issued section 29(1) and any other prescribed provision of this Act shall not apply, as regards the vehicle concerned, in relation to events occurring in a prescribed period.
- (3) The regulations may make provision—
- (a) as to the information to be provided before a voucher is issued;
 - (b) as to the contents of vouchers;
 - (c) specifying conditions subject to which any provision under subparagraph (2)(b) to (d) is to have effect.
- (4) The regulations may make provision as to any case where a voucher is issued on receipt of a cheque which is subsequently dishonoured, and in particular the regulations may—
- (a) provide for a voucher to be void;
 - (b) provide that, where the sum concerned is set against the amount of any vehicle excise duty, the licence concerned shall be void;
 - (c) make provision under which a person is required to deliver up a void voucher or void licence.

Offences relating to vouchers

- 6 (1) The regulations may provide that—
- (a) a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a voucher that is void by virtue of provision made under paragraph 5(4);

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- (b) a person guilty of such an offence shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (2) The regulations may provide that a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a licence that is void by virtue of provision made under paragraph 5(4), and that a person guilty of such an offence shall be liable on summary conviction to a penalty of whichever is the greater of—
- (a) level 3 on the standard scale;
 - (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.
- (3) The regulations may provide that where a person is convicted of an offence under provision made by virtue of sub-paragraph (2) he must pay, in addition to any penalty, an amount found in accordance with prescribed rules.
- (4) The regulations may provide that if—
- (a) a voucher is void by virtue of provision made under paragraph 5(4),
 - (b) a person seeks to set the sum concerned against the amount of any vehicle excise duty, and
 - (c) he knows the voucher is void,
- he is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (5) The regulations may provide that a person who in connection with—
- (a) obtaining a voucher for which provision is made under paragraph 5, or
 - (b) obtaining a refund of any sum in respect of which such a voucher is issued,
- makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.
- (6) The regulations may provide that a person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person a voucher for which provision is made under paragraph 5.
- (7) The regulations may provide that a person guilty of an offence under provision made under sub-paragraph (5) or (6) is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Vouchers: general

- 7 Without prejudice to anything in paragraphs 5(4) and 6 the regulations may include provision for purposes corresponding to those of sections 19A and 36 subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

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Disputes

- 8 The regulations may make provision about the proceedings to be followed where a dispute occurs as a result of the regulations, and in particular provision may be made—
- (a) for an application to be made to a magistrates' court or (in Northern Ireland) a court of summary jurisdiction;
 - (b) for a court to order a sum to be paid by the Secretary of State.

Authorised persons

- 9 As regards anything falling to be done under the regulations (such as receiving payment of a charge or other sum or issuing a voucher) the regulations may provide that it may be done—
- (a) by an authorised person, or
 - (b) by an authorised person or a person acting under his direction.

Application of provisions

- 10 (1) The regulations may provide that they shall only apply where the authorised person has reason to believe that the offence mentioned in paragraph 1(1) is being committed before such date as may be prescribed.
- (2) The regulations may provide that they shall only apply where the vehicle mentioned in paragraph 1(1) is in a prescribed area.
- (3) Different dates may be prescribed under paragraph 1(1) or sub-paragraph (1) above in relation to different areas prescribed under sub-paragraph (2) above.

Interpretation

- 11 (1) The regulations may make provision as to the meaning for the purposes of the regulations of “owner” as regards a vehicle.
- (2) In particular, the regulations may provide that for the purposes of the regulations—
- (a) the owner of a vehicle at a particular time shall be taken to be the person by whom it is then kept;
 - (b) the person by whom a vehicle is kept at a particular time shall be taken to be the person in whose name it is then registered by virtue of this Act.
- 12 (1) The regulations may make provision as to the meaning in the regulations of “authorised person”.
- (2) In particular, the regulations may provide that—
- (a) references to an authorised person are to a person authorised by the Secretary of State for the purposes of the regulations;
 - (b) an authorised person may be a local authority or an employee of a local authority or a member of a police force or some other person;
 - (c) different persons may be authorised for the purposes of different provisions of the regulations.

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- 13 In this Schedule—
- (a) references to an immobilisation device are to a device or appliance which is an immobilisation device for the purposes of section 104 of the ^{M19}Road Traffic Regulation Act 1984 (immobilisation of vehicles illegally parked);
 - (b) references to an immobilisation notice are to a notice fixed to a vehicle in accordance with the regulations;
 - (c) “prescribed” means prescribed by regulations made under this Schedule.”

Marginal Citations

- M12** 1970 c. 44.
- M13** 1978 c. 53.
- M14** 1970 c. 44.
- M15** 1978 c. 53.
- M16** 1984 c. 27.
- M17** S.I. 1981/154 (N.I.1).
- M18** 1984 c. 27.
- M19** 1984 c. 27.

- 37 (1) In section 37(2) of the 1994 Act (penalty where duty at higher rate is not paid) the following shall be omitted—
- (a) the words “(or, in Scotland, on indictment or on summary conviction)”, and
 - (b) the words “(or, in Scotland, the statutory maximum)”.
- (2) In section 41(1)(b) of the 1994 Act (order in Scotland in case of offence under section 37) the words “182 or” and “183 or” shall be omitted.
- (3) This paragraph shall apply in relation to proceedings begun after the day on which this Act is passed.

PART VIII

PROCEEDINGS

^{F8}38

Textual Amendments

- F8** Sch. 4 para. 38 repealed (31.1.1997) by 1995 c. 38, s. 15(2), **Sch. 2** (with ss. 1(3), 6(4)(5), 14); S.I. 1996/3217, **art. 2**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, SCHEDULE 4. (See end of Document for details)

PART IX

TRANSITIONALS

Higher rate not to apply

- 39 (1) This paragraph applies where a vehicle licence is taken out—
- (a) before 1st July 1995, and
 - (b) at the rate applicable (at the time it is taken out) under Schedule 1 to the 1994 Act or any provision re-enacted in that Schedule.
- (2) While the licence is in force duty shall not, by virtue of any provision contained in Part III or IV of this Schedule other than paragraph 16(2) above, become chargeable under section 15 of the 1994 Act (vehicle used in manner attracting higher rate).

Regulations

- 40 (1) This paragraph applies where regulations to determine the seating capacity of a hackney carriage are made, or have effect as if made, under sub-paragraph (2) of paragraph 3 of Schedule 1 to the 1994 Act (as that paragraph has effect apart from the substitution made by paragraph 8 above).
- (2) The regulations shall have effect as if made under sub-paragraph (5) of paragraph 3 of that Schedule (as substituted by paragraph 8 above) to determine the seating capacity of a vehicle.
- (3) This paragraph shall apply in relation to licences taken out on or after 1st July 1995.

PART X

SPECIAL RELIEFS

Relief where exemption abolished

- 41 (1) This paragraph applies where—
- (a) a vehicle licence is taken out for a vehicle on or after 1st July 1995 and before 1st July 1996,
 - (b) the licence is the first vehicle licence to be taken out for the vehicle on or after 1st July 1995,
 - (c) the vehicle would be an exempt vehicle apart from paragraph 2 above, and
 - (d) the amount of vehicle excise duty to be paid on the licence would (apart from this paragraph) exceed £1,000.
- (2) In such a case the amount of vehicle excise duty to be paid on the licence shall be £1,000.
- (3) This paragraph shall be construed in accordance with the 1994 Act.

Relief where vehicle changes category

- 42 (1) This paragraph applies where paragraph 41 above does not apply and—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, SCHEDULE 4. (See end of Document for details)

- (a) a vehicle licence is taken out for a vehicle on or after 1st July 1995 and before 1st July 1996,
 - (b) the licence is the first vehicle licence to be taken out for the vehicle on or after 1st July 1995,
 - (c) apart from Part III of this Schedule, the annual rate of vehicle excise duty applicable to the vehicle would be found under any of the provisions falling within sub-paragraph (3) below, and
 - (d) the new amount of duty exceeds the old amount of duty by more than £1,000.
- (2) In such a case the amount of vehicle excise duty to be paid on the licence shall be an amount equal to £1,000 plus the old amount of duty.
- (3) The provisions falling within this sub-paragraph are—
- (a) paragraph 8(1) and (2)(b) of Schedule 1 to the 1994 Act;
 - (b) paragraph 8(1) and (2)(c) of that Schedule;
 - (c) paragraph 8(1) and (2)(d) of that Schedule;
 - (d) paragraph 12(2) of that Schedule;
 - (e) paragraph 12(3) to (5) of that Schedule.
- (4) For the purposes of this paragraph—
- (a) the new amount of duty is the amount of vehicle excise duty payable on the licence apart from this paragraph;
 - (b) the old amount of duty is the amount of vehicle excise duty that would be payable on the licence if Part III of this Schedule had not been enacted.
- (5) This paragraph shall be construed in accordance with the 1994 Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, SCHEDULE 4.