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

SCHEDULES

SCHEDULE 4

VEHICLE EXCISE AND REGISTRATION

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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Part IX.