



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Vehicle excise duty

15 Electrically propelled vehicles.

^{F1}(1)

^{F1}(2)

(3) In section 62 of that Act (definitions), after subsection (1) there shall be inserted the following subsection—

“(1A) For the purposes of this Act, a vehicle is not an electrically propelled vehicle unless the electrical motive power is derived from—

- (a) a source external to the vehicle, or
- (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.”

(4) Subsections (1) to (3) above apply in relation to licences taken out after 28th November 1995.

(5) In Schedule 2 to that Act (exemptions), after paragraph 2 there shall be inserted the following paragraph—

Electrically assisted pedal cycles

“2A (1) An electrically assisted pedal cycle is an exempt vehicle.

(2) For the purposes of sub-paragraph (1) an electrically assisted pedal cycle is a vehicle of a class complying with such requirements as may be

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 15. (See end of Document for details)

prescribed by regulations made by the Secretary of State for the purposes of this paragraph.”

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Textual Amendments

F1 S. 15(1)(2) repealed (1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**, Note 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 15.