



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Vehicle excise duty

PROSPECTIVE

21 Exemptions for vehicle testing in Northern Ireland.

- (1) Paragraph 22 of Schedule 2 to the ^{M1}Vehicle Excise and Registration Act 1994 (exemption for vehicle testing) shall be further amended as follows.
- (2) For sub-paragraph (6) (meaning of “compulsory test” in Northern Ireland) there shall be substituted the following sub-paragraph—
 - “(6) In this paragraph “compulsory test” means, as respects Northern Ireland—
 - (a) an examination to obtain a test certificate under Article 61 of the ^{M2}Road Traffic (Northern Ireland) Order 1995 without which a vehicle licence cannot be obtained for the vehicle,
 - (b) an examination to obtain a goods vehicle test certificate under Article 65 of that Order, or
 - (c) an examination to obtain a public service vehicle licence under Article 60(1) of the ^{M3}Road Traffic (Northern Ireland) Order 1981.”
- (3) For paragraph (c) of sub-paragraph (7) (as amended by section 20(9) above) there shall be substituted the following paragraph—
 - “(c) in the case of an examination within sub-paragraph (6), an authorised examiner within the meaning of Article 61(3)(a) of the Road Traffic (Northern Ireland) Order 1995 or a vehicle examiner within the meaning of Part III of that Order; and”.

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 21. (See end of Document for details)

- (4) In sub-paragraph (9) (meaning of “relevant certificate” in Northern Ireland), for paragraphs (a) and (b) there shall be substituted the following paragraphs—
- “(a) a test certificate (within the meaning of Article 61(2) of the Road Traffic (Northern Ireland) Order 1995),
 - (b) a goods vehicle test certificate (within the meaning of Article 65(2) of that Order), or”.
- (5) In sub-paragraph (10)(a) (meaning of “relevant work”), the words “(or, in Northern Ireland, a vehicle test certificate)” shall be omitted.
- (6) This section shall be deemed to have come into force on the date of the coming into operation of Articles 61 and 65 of the Road Traffic (Northern Ireland) Order 1995 (“the operational date”).
- (7) Subsections (2), (4) and (5) above do not have effect in relation to a compulsory test carried out in Northern Ireland before the operational date except for the purpose of construing, in relation to such a test, the reference to a further compulsory test in paragraph 22(10)(a) of Schedule 2 to the Vehicle Excise and Registration Act 1994.

Commencement Information

- I1** S. 21 comes into force in accordance with s. 21(6).

Marginal Citations

- M1** 1994 c. 22.
M2 S.I. 1995/2994 (N.I. 18).
M3 S.I. 1981/154 (N.I. 1).

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 21.