



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

17 Exemption for vehicles for disabled persons.

In paragraph 19 of Schedule 2 to the ^{M1}Vehicle Excise and Registration Act 1994 (exemption for vehicles for disabled persons), after sub-paragraph (2) there shall be inserted the following sub-paragraph—

“(2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—

- (a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;
- (b) that condition is either—
 - (i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
 - (ii) a condition specified in regulations made by the Secretary of State;

and

- (c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.”

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Section 17. (See end of Document for details)*

Marginal Citations

M1 1994 c. 22.

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There are currently no known outstanding effects for the Finance Act 1997, Section 17.