



Finance Act 2001

2001 CHAPTER 9

PART 1

EXCISE DUTIES

Vehicle excise duty

12 Mobile pumping vehicles

(1) Part 4 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty: special vehicles) is amended as follows.

(2) In paragraph 4(2), after paragraph (d) insert—
“(dd) mobile pumping vehicle.”

(3) In paragraph 4, after sub-paragraph (5) insert—

“(5A) In sub-paragraph (2)(dd) “mobile pumping vehicle” means a vehicle—

- (a) which is constructed or adapted for use and used for the conveyance of a pump and a jib satisfying the requirements specified in sub-paragraph (5B),
- (b) which is used on public roads only—
 - (i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
 - (ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and
- (c) which, when so proceeding, does not carry—
 - (i) the material that is to be or has been pumped, or
 - (ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.

(5B) The requirements are that each of the pump and the jib is—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 12. (See end of Document for details)

- (a) built in as part of the vehicle, and
 - (b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that—
 - (i) is attached to the pump and the jib, and
 - (ii) is raised or lowered to that height or depth by operation of the jib.”.
- (4) In paragraph 1A (old vehicles) of Schedule 2 to the Vehicle Excise and Registration Act 1994 (exempt vehicles)—
 - (a) in sub-paragraph (2)(b)(ii) (mobile cranes etc. not exempt vehicles under paragraph 1A), after “mobile crane,” insert “ mobile pumping vehicle, ”, and
 - (b) in sub-paragraph (5) (definitions), after “mobile crane” insert “ , mobile pumping vehicle ”.
- (5) The amendments made by subsections (2) to (4) apply to licences issued after the day on which this Act is passed.
- (6) Where—
 - (a) a licence was issued on or before that day for a mobile pumping vehicle (within the meaning given by the paragraph 4(5A) inserted by subsection (3)) on the basis that the vehicle was a mobile crane (within the meaning given by paragraph 4(5) of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22)), and
 - (b) vehicle excise duty was paid accordingly,the vehicle shall be deemed to have been a mobile crane at any time on or before that day when the licence was in force (but this does not affect proceedings in any court that were concluded on or before that day).

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