Finance Act 1995

1995 CHAPTER 4

PART I

DUTIES OF EXCISE

Hydrocarbon oil duties

6 Rates of duty

(1) In section 6(1) of the Hydrocarbon Oil Duties Act 1979 for "£0.3314" (duty on light oil) and "£0.2770" (duty on heavy oil) there shall be substituted "£0.3526" and "£0.3044" respectively.

(2) In section 8 of that Act (duty on road fuel gas) the following subsection shall be substituted for subsections (3) to (5)—

"(3) The rate of the duty under this section shall be £0.3314 a kilogram."

(3) In section 11(1) of that Act (rebate on heavy oil) for "£0.0116" (fuel oil) and "£0.0164" (gas oil) there shall be substituted "£0.0166" and "£0.0214" respectively.

(4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for "£0.0116" there shall be substituted "£0.0166".

(5) This section shall be deemed to have come into force at 6 o'clock in the evening of 29th November 1994.

7 Rates of duty: further provisions

(1) In section 6(1) of the Hydrocarbon Oil Duties Act 1979, as amended by section 6 above, for "£0.3526" (duty on light oil) and "£0.3044" (duty on heavy oil) there shall be substituted "£0.3614" and "£0.3132" respectively.

(2) This section shall be deemed to have come into force on 1st January 1995.

8 Hydrocarbon oil: "road vehicle"

(1) In the definition of "road vehicle" in section 27(1) of the Hydrocarbon Oil Duties Act 1979 (road vehicle not to include vehicle of a kind specified in Schedule 1) for the words "of a kind specified in Schedule 1 to this Act" there shall be substituted "which is an excepted vehicle within the meaning given by Schedule 1 to this Act."

(2) The following Schedule shall be substituted for Schedule 1 to that Act—

"SCHEDULE 1

EXCEPTED VEHICLES

Unlicensed vehicles not used on public roads

1 (1) A vehicle is an excepted vehicle while—
(a) it is not used on a public road, and
(b) no licence under the Vehicle Excise and Registration Act 1994 is in force in respect of it.

(2) A vehicle in respect of which there is current a certificate or document in the form of a licence issued under regulations under section 22(2) of the Vehicle Excise and Registration Act 1994 shall be treated for the purposes of sub-paragraph (1) above as a vehicle in respect of which a licence under that Act is in force.

Tractors

2 (1) A vehicle is an excepted vehicle if it is—
(a) an agricultural tractor, or
(b) an off-road tractor.

(2) In sub-paragraph (1) above "agricultural tractor" means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3) below.

(3) The activities falling within this sub-paragraph are—
(a) cutting verges bordering public roads;
(b) cutting hedges or trees bordering public roads or bordering verges which border public roads.

(4) In sub-paragraph (1) above "off-road tractor" means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2) above) and which is—
(a) designed and constructed primarily for use otherwise than on roads, and
(b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

Light agricultural vehicles

3 (1) A vehicle is an excepted vehicle if it is a light agricultural vehicle.

(2) In sub-paragraph (1) above "light agricultural vehicle" means a vehicle which—

(a) has a revenue weight not exceeding 1,000 kilograms,

(b) is designed and constructed so as to seat only the driver,

(c) is designed and constructed primarily for use otherwise than on roads, and

(d) is used solely for purposes relating to agriculture, horticulture or forestry.

(3) In sub-paragraph (2)(a) above "revenue weight" has the meaning given by section 60A of the Vehicle Excise and Registration Act 1994.

Agricultural engines

4 An agricultural engine is an excepted vehicle.

Vehicles used between different parts of land

5 A vehicle is an excepted vehicle if—

(a) it is used only for purposes relating to agriculture, horticulture or forestry,

(b) it is used on public roads only in passing between different areas of land occupied by the same person, and

(c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.

Mowing machines

6 A mowing machine is an excepted vehicle.

Snow clearing vehicles

7 A vehicle is an excepted vehicle when it is—

(a) being used, or

(b) going to or from the place where it is to be or has been used,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Gritters

8 A vehicle is an excepted vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).

Mobile cranes

9 (1) A mobile crane is an excepted vehicle.

(2) In sub-paragraph (1) above "mobile crane" means a vehicle which is designed and constructed as a mobile crane and which—

(a) is used on public roads only as a crane in connection with work carried on at a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and

(b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.

Digging machines

10 (1) A digging machine is an excepted vehicle.

(2) In sub-paragraph (1) above "digging machine" means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—

(a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and

(b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.

Works trucks

11 (1) A works truck is an excepted vehicle.

(2) In sub-paragraph (1) above "works truck" means a goods vehicle which is designed for use in private premises and is used on public roads only—

(a) for carrying goods between private premises and a vehicle on a road within one kilometre of those premises,

(b) in passing from one part of private premises to another,

(c) in passing between private premises and other private premises in a case where the premises are within one kilometre of each other, or

(d) in connection with road works at the site of the works or within one kilometre of the site of the works.

(3) In sub-paragraph (2) above "goods vehicle" means a vehicle constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or not.

Road construction vehicles

12 (1) A vehicle is an excepted vehicle if it is—

(a) a road construction vehicle, and

(b) used or kept solely for the conveyance of built-in road construction machinery (with or without articles or material used for the purposes of the machinery).

(2) In sub-paragraph (1) above "road construction vehicle" means a vehicle—

(a) which is constructed or adapted for use for the conveyance of built-in road construction machinery, and

(b) which is not constructed or adapted for the conveyance of any other load except articles and material used for the purposes of such machinery.

(3) In sub-paragraphs (1) and (2) above "built-in road construction machinery", in relation to a vehicle, means road construction machinery built in as part of, or permanently attached to, the vehicle.

(4) In sub-paragraph (3) above "road construction machinery" means a machine or device suitable for use for the construction or repair of roads and used for no purpose other than the construction or repair of roads.

Road rollers

13 A road roller is an excepted vehicle.

Interpretation

14 In this Schedule "public road" means a road which is repairable at the public expense."

(3) This section shall come into force on 1st July 1995.

9 Road fuel gas: old stock

In section 8 of the Hydrocarbon Oil Duties Act 1979 (road fuel gas) subsection (7) (no charge on use of gas if delivered or stocked before 3rd July 1972) shall be omitted.