



Finance Act 1990

1990 CHAPTER 29

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

6 Vehicles excise duty: exemptions

- (1) Section 4 of each of the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972 (exemptions) shall be amended as follows.
- (2) In subsection (1) the following paragraph shall be inserted after paragraph (c)—

“(ca) veterinary ambulances;”.
- (3) In subsection (1) the following paragraphs shall be inserted after paragraph (k)—

“(ka) vehicles (other than mowing machines) neither constructed nor adapted for use nor used for the carriage of a driver or passenger;

“(kb) vehicles (other than ambulances) used for the carriage of disabled persons by bodies for the time being recognised for the purposes of this paragraph by the Secretary of State;”.
- (4) The following subsections shall be inserted after subsection (1)—

“(1A) The Secretary of State shall recognise a body for the purposes of subsection (1) (kb) above if, on application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled persons.

“(1B) The issue by the Secretary of State of a nil licence in respect of a mechanically propelled vehicle shall be treated, where the document is issued by virtue of

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paragraph (kb) of subsection (1) above, as recognition by him for the purposes of that paragraph of the body by reference to whose use of the vehicle the document is issued.

(1C) The Secretary of State may withdraw recognition of a body for the purposes of subsection (1)(kb) above if it appears to him that the body is no longer concerned with the care of disabled persons.

(1D) The reference in subsection (1B) above to the issue by the Secretary of State of a nil licence is a reference to the issue by him in accordance with regulations under this Act of a document which—

- (a) is in the form of a vehicle licence, and
- (b) has the word “NIL” marked in the space provided for indicating the amount of duty payable.”

(5) In subsection (2) the following definitions shall be inserted before the definition of “road construction vehicle”—

““ambulance” means a vehicle which—

- (a) is constructed or adapted for, and used for no other purpose than, the carriage of sick, injured or disabled persons to or from welfare centres or places where medical or dental treatment is given; and
- (b) is readily identifiable as a vehicle used for the carriage of such persons by virtue of being marked “Ambulance” on both sides;

“disabled person” means a person suffering from a physical or mental defect or disability;

“veterinary ambulance” means a vehicle which—

- (a) is used for no other purpose than the carriage of sick or injured animals to or from places where veterinary treatment is given; and
- (b) is readily identifiable as a vehicle used for the carriage of such animals by virtue of being marked “Veterinary Ambulance” on both sides;”.

(6) This section shall be deemed to have come into force on 21st March 1990.

7 Entry of goods on importation

Schedule 3 to this Act (which amends the provisions of the Customs and Excise Management Act 1979 about initial and supplementary entries and postponed entry) shall have effect in relation to goods imported on or after the day on which this Act is passed.

8 Spirits methylated abroad

(1) In section 4(1) of the Alcoholic Liquor Duties Act 1979, for the definition of “methylated spirits” there shall be substituted—

““methylated spirits” means—

- (a) spirits mixed in the United Kingdom with some other substance in accordance with regulations made under section 77 below; or
- (b) spirits mixed outside the United Kingdom with some other substance if the spirits and other substance, and the proportions

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in which they are mixed, are such as are prescribed by those regulations for the production of methylated spirits in the United Kingdom;”.

(2) This section shall come into force on 1st January 1991.

9 Lodgings for officers in charge of distillery

In section 12 of the Alcoholic Liquor Duties Act 1979 (licence to manufacture spirits) subsections (6) to (9) (requirement that distiller provide lodgings for officers in charge of distillery) shall cease to have effect.