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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, SCHEDULE 3. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 3

Section 10.

#### MODIFICATION OF ENACTMENTS EXTENDED TO NORTHERN IRELAND

##### PART I

#### THE VEHICLES (EXCISE) ACT 1971

##### *Introduction*

1 The <sup>M1</sup> Vehicles (Excise) Act 1971 shall be amended as follows.

##### **Marginal Citations**

**M1** 1971 c. 10.

##### *Excise duty on, and licensing of, mechanically propelled vehicles*

2 In section 1 (charge of duty) in subsection (1) for “Great Britain there shall be substituted “the United Kingdom ”.

##### *Exemptions from duty*

3 In section 4 (exemptions from duty of certain descriptions of vehicles) at the end there shall be added the following subsection—

“(3) In its application to Northern Ireland, this section shall have effect as if—

- (a) in paragraph (b) of subsection (1) for “a local authority there were substituted “the Fire Authority for Northern Ireland and for “their there were substituted “its;
- (b) in paragraph (j) of that subsection for “local authority’s there were substituted “district council’s;
- (c) in subsection (2)—

(i) in the definition of “fire engine, for “the Fire Services Act 1947 there were substituted “the Fire Services (Northern Ireland) Order 1984;

(ii) in the definition of “weight unladen, for “section 190(2) of the Road Traffic Act 1988 there were substituted “Article 2(3) of the Road Traffic (Northern Ireland) Order 1981;

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- (iii) in the definition of “local authority’s watering vehicle, for “local authority’s there were substituted “district council’s and for the words “local authority, in each place where they occur, there were substituted “district council; and
- (iv) in the definition of “street lighting authority, for “local authority or Minister there were substituted “Northern Ireland department.”

4 In section 5 (exemptions from duty in connection with vehicle testing, etc.) at the end there shall be added the following subsection—

“(4) In its application to Northern Ireland, this section shall have effect as if—

- (a) in subsection (2) for the word “Minister’s there were substituted “Department’s; and
- (b) for subsection (3) there were substituted the following subsection—

“(”) In this section—

“authorised person means an inspector of vehicles within the meaning of Article 2(2) of the Road Traffic (Northern Ireland) Order 1981;

“compulsory test means an examination to obtain a vehicle test certificate under Article 33 of the Road Traffic (Northern Ireland) Order 1981 without which a vehicle licence cannot be obtained for the vehicle under this Act, or an examination to obtain a goods vehicle certificate, public service vehicle licence or certificate of inspection under Article 53, 60(1) or 67 respectively of that Order;

“the relevant certificate means a vehicle test certificate, a goods vehicle certificate, a public service vehicle licence (those expressions having the same meanings as they have in the Road Traffic (Northern Ireland) Order 1981) a certificate of inspection within the meaning of Article 67(2) of that Order, a type approval certificate within the meaning of Article 31A of that Order or a Department’s approval certificate within the meaning of that Article.””

5 (1) In section 7 (miscellaneous exemptions from duty)—

- (a) in paragraph (b) of subsection (2) after “1978 there shall be inserted “or Article 30(3) of the Health and Personal Social Services (Northern Ireland) Order 1972 ”, and
- (b) in paragraph (c) of that subsection after “subsection there shall be inserted “subsection (2C) below ”.

(2) In subsection (2A) of that section in the definition of “appointee after “1975 there shall be inserted “or the Social Security (Northern Ireland) Act 1975 ”.

(3) After subsection (2B) of that section there shall be inserted the following subsections—

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“(2C) A mechanically propelled vehicle suitable for use by persons having a particular disability that so incapacitates them in the use of their limbs that they have to be driven and cared for by a full-time constant attendant and registered in the name of such a disabled person under this Act shall not be chargeable with any duty under this Act by reason of its use by or for the purposes of that disabled person or by reason of its being kept for such use where—

- (a) the disabled person is sufficiently disabled to be eligible under the Health and Personal Social Services (Northern Ireland) Order 1972 for an invalid tricycle but too disabled to drive it; and
- (b) no vehicle exempted from duty under subsection (2) above is (or by virtue of that subsection is deemed to be) registered in his name under this Act.

(2D) Subsection (2C) above applies only in relation to Northern Ireland.”

- (4) In subsection (4A) of that section at the end there shall be added “or a health and social services body, as defined in Article 7(6) of the Health and Personal Social Services (Northern Ireland) Order 1991 or a Health and Social Services Trust established under that Order ”.
- (5) Subsection (5) of that section shall be omitted.

*Liability to pay duty and consequences of non-payment*

- 6 (1) In section 9 (additional liability for keeping unlicensed vehicle) in subsection (5) after “1948 there shall be inserted “or the Probation Act (Northern Ireland) 1950 ”.

- (2) At the end of that section there shall be added the following subsection—

“(9) In its application to Northern Ireland, this section shall have effect as if for subsection (7) there were substituted the following subsection—

- (?) A sum payable by virtue of any order made under this section by a court shall be recoverable as a sum adjudged to be paid by a conviction and treated for all purposes as a fine within the meaning of section 20 of the Administration of Justice Act (Northern Ireland) 1954.””

- 7 In section 13 (temporary licences) in subsection (2A) after “body, where it occurs for the first time, there shall be inserted “(other than a Northern Ireland department) ”.

- 8 In section 18 (alteration of vehicle or its use) at the end there shall be added the following subsection—

“(10) In its application to Northern Ireland, this section shall have effect as if—

- (a) for subsection (8) there were substituted the following subsection—

(?) Where duty has been paid under this Act in respect of a vehicle either—

- (a) as an agricultural tractor under Schedule 3, or

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- (b) as a farmer’s goods vehicle under Schedule 4,  
duty at a higher rate shall not become chargeable in respect of that vehicle by reason only that it is used by the person in whose name it is registered for conveying to or from any agricultural land in his occupation livestock owned by him in connection with the agricultural activities carried on by him on that land; but this subsection shall not have effect in relation to a vehicle used for conveying any livestock which for the time being is part of the stock in trade of a dealer in cattle and is conveyed in the course of his business as such dealer.”; and
- (b) subsection (9) were omitted.”
- 9 (1) In section 18A (additional liability in relation to alteration of vehicle or its use) in subsection (10) after “1973 there shall be inserted “or the Probation Act (Northern Ireland) 1950 ”.
- (2) After subsection (12) of that section there shall be inserted the following subsection—
- “(12A) In its application to Northern Ireland, this section shall have effect as if—
- (a) in subsections (3) and (5) for “plated weight, in each place, there were substituted “relevant maximum weight or, as the case may be, relevant maximum train weight;
- (b) in subsection (6) for “plated with the higher plated weight there were substituted “rated at the higher relevant maximum weight or, as the case may be, the higher relevant maximum train weight; and
- (c) for subsection (11) there were substituted the following subsections—
- (”) A sum payable by virtue of any order made under this section by a court shall be recoverable as a sum adjudged to be paid by a conviction and treated for all purposes as a fine within the meaning of section 20 of the Administration of Justice Act (Northern Ireland) 1954.
- (11A) In this section “relevant maximum weight and “relevant maximum train weight have the same meaning as in Schedule 4 to this Act.””
- 10 (1) Section 18B (combined transport of goods) shall be amended as follows.
- (2) In subsection (2), for “Great Britain there shall be substituted “the United Kingdom ”.
- (3) At the end there shall be inserted the following subsection—
- “(5) In its application to Northern Ireland, this section shall have effect as if—
- (a) for “plated gross weight, in each place, there were substituted “relevant maximum weight; and
- (b) for “plated train weight, in each place, there were substituted “relevant maximum train weight.”

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*Registration and registration marks, etc.*

- 11 In section 22 (failure to fix, and obscuration of, marks and signs) at the end there shall be added the following subsection—

“(4) In its application to Northern Ireland, subsection (1) above shall have effect as if for paragraph (b) of the proviso there were substituted the following paragraph—

(”) in a case where the charge relates to a vehicle to which Article 34 of the Road Traffic (Northern Ireland) Order 1981 applies by virtue of paragraph (2)(b) thereof, that he had no opportunity of so registering the vehicle and that the vehicle was being driven on a road for the purposes of or in connection with its examination under Article 33 of the said Order of 1981 in circumstances in which its use is exempted from paragraph (1) of the said Article 34 by regulations under paragraph (5) thereof.””

*Miscellaneous*

- 12 In section 27 (duty to give information) at the end there shall be added the following subsection—

“(4) In its application to Northern Ireland, subsection (1)(a) above shall have effect as if for “a chief officer of police there were substituted “the Chief Constable of the Royal Ulster Constabulary.”

- 13 After section 28 (institution of proceedings in England and Wales) there shall be inserted the following section—

**“28A Institution of proceedings in Northern Ireland.**

Section 28 of this Act shall also apply in relation to the institution of proceedings in Northern Ireland, but as if—

- (a) for any reference in that section to England and Wales there were substituted a reference to Northern Ireland; and
- (b) in subsection (4) of that section for the words from the beginning to “county court there were substituted “In a court of summary jurisdiction or before a county court.”

- 14 In section 31 (admissibility of records as evidence) at the end there shall be added the following subsection—

“(5) In its application to Northern Ireland, this section shall have effect as if in subsection (2) for “subsection (1) of section 10 of the Civil Evidence Act 1968 there were substituted “subsection (1) of section 6 of the Civil Evidence Act (Northern Ireland) 1971.”

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15 In section 32 (evidence of admissions in certain proceedings) the existing provision shall be numbered as subsection (1) and after that subsection there shall be added the following subsection—

“(2) Subsection (1) above shall apply in Northern Ireland as if—

- (a) for the words “England and Wales there were substituted “Northern Ireland; and
- (b) for the words from “rules to “1949 there were substituted “magistrates’ courts rules as defined in Article 2(3) of the Magistrates’ Courts (Northern Ireland) Order 1981.”

16 In section 34 (fixing amount payable on pleas of guilty by absent accused) the existing provision shall be numbered as subsection (1) and after that subsection there shall be added the following subsection—

“(2) In its application to Northern Ireland, subsection (1) above shall have effect as if—

- (a) for “section 12(2) of the Magistrates’ Courts Act 1980 and “the said section 12(2) there were substituted “Article 24(2) of the Magistrates’ Courts (Northern Ireland) Order 1981 and “the said Article 24(2) respectively; and
- (b) for the words from “or in to “1980 there were substituted “or by affidavit or in the manner prescribed by magistrates’ courts rules as defined by Article 2(3) of the Magistrates’ Courts (Northern Ireland) Order 1981.”

17 In section 35 (application of fines etc.) in subsection (2) after “Scotland there shall be inserted “or Northern Ireland”.

#### *Supplementary*

18 In section 37 (regulations), at the end of paragraph (a) of subsection (1) there shall be inserted the words “and for different parts of the United Kingdom”.

19 In section 40 (short title, etc.) for subsection (3) there shall be substituted—

“(3) This Act extends to Northern Ireland.”

#### *Schedules*

20 In Part I of Schedule 1 (annual rate of duty on certain mechanically propelled vehicles) after paragraph 3 there shall be added the following paragraph—

“4 In its application to Northern Ireland, this Part of this Schedule shall have effect as if—

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- (a) in paragraph 2(a), for “1933 there were substituted “1935; and
- (b) in paragraph 3, in the definition of “weight unladen, for “section 190(2) of the Road Traffic Act 1988 there were substituted “Article 2(3) of the Road Traffic (Northern Ireland) Order 1981.”

21 In Schedule 2 (annual rates of duty on hackney carriages) at the end of Part I there shall be added the following paragraph—

- “5
- (1) A vehicle falling within this Schedule shall not be chargeable with duty at the rate appropriate to a hackney carriage unless a licence granted under Article 61 of the Road Traffic (Northern Ireland) Order 1981 is in force with respect to that vehicle.
  - (2) This paragraph applies only to Northern Ireland.”

22 In Schedule 4 (annual rates of duty on goods vehicles) at the end of Part I there shall be added the following paragraph—

- “16
- (1) This Schedule shall apply to Northern Ireland subject to the following modifications.
  - (2) Any reference to a plated gross weight or a plated train weight shall be construed as if it were a reference to a relevant maximum weight or a relevant maximum train weight.
  - (3) Paragraph 5 above shall have effect as if for sub-paragraph (1) there were substituted the following paragraph—
    - (”) This paragraph applies to a goods vehicle—
      - (a) which has a relevant maximum weight or a relevant maximum train weight exceeding 3,500 kilograms or, in the case of a vehicle which has neither a relevant maximum weight nor a relevant maximum train weight, a design weight exceeding 3,500 kilograms; and
      - (b) which is for the time being authorised for use on roads by virtue of an order under Article 29(3) of the Road Traffic (Northern Ireland) Order 1981 (authorisation of special vehicles).”
  - (4) Paragraph 9 above shall have effect as if for sub-paragraphs (1) and (2) there were substituted the following sub-paragraphs—
    - (”) Any reference in this Schedule to the relevant maximum weight of a goods vehicle or trailer is a reference—
      - (a) where the vehicle or trailer is required by regulations under Article 28 of the Road Traffic (Northern Ireland) Order 1981 to have a maximum gross weight in Great Britain for the vehicle or trailer marked on a plate attached to the vehicle or trailer, to the maximum gross weight in Great Britain marked on such a plate;

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- (b) where a vehicle or trailer on which the maximum gross weight in Great Britain is marked by the same means as would be required by regulations under the said Article 28 if those regulations applied to the vehicle or trailer, to the maximum gross weight in Great Britain so marked on the vehicle or trailer;
- (c) where a maximum gross weight is not marked on a vehicle or trailer as mentioned in paragraph (a) above, to the notional maximum gross weight of the vehicle or trailer ascertained in accordance with the Goods Vehicles (Ascertainment of Maximum Gross Weights) Regulations (Northern Ireland) 1976 (or any regulations replacing those regulations, whether with or without amendments).

(2) Any reference in this Schedule to the relevant maximum train weight of a vehicle is a reference to the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle in question and any semi-trailer which may be drawn by it.”

(5) Paragraph 15(1) above shall have effect as if in the definition of “unladen weight for the words from “the Road to “that Act there were substituted “the Road Traffic (Northern Ireland) Order 1981 by virtue of Article 2(3) of that Order.”

23 In Schedule 4A (duty on vehicles used for carrying or drawing exceptional loads) at the end there shall be added the following paragraph—

“5 In its application to Northern Ireland, this Schedule shall have effect as if—

- (a) in paragraph 1 above for the words referring to section 44 of the Road Traffic Act 1988 there were substituted “Article 29(3) of the Road Traffic (Northern Ireland) Order 1981;
- (b) in paragraph 4 above—
  - (i) in the definition of “exceptional load for the words referring to section 41 of the Road Traffic Act 1988 there were substituted “Article 28 of the Road Traffic (Northern Ireland) Order 1981; and
  - (ii) in the definition of “specified amount for the words from “Road Traffic to “that Act there were substituted “Road Traffic (Northern Ireland) Order 1981 have the same meanings as in that Order.”



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## PART II

### SECTION 11 OF THE FINANCE ACT 1976

24 In section 11 of the <sup>M2</sup>Finance Act 1976, for subsection (5) there shall be substituted the following subsection—

“(5) In its application to Northern Ireland, this section shall have effect as if in subsection (2)—

(a) for paragraph (b) there were substituted the following paragraph—  
    (”) the relevant maximum weight or, as the case may be, the relevant maximum train weight of the vehicle;”

and

(b) in paragraph (c) for the words “plated weights there were substituted “relevant maximum weight or, as the case may be, such relevant maximum train weight.”

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#### **Marginal Citations**

**M2** 1976 c. 40.

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