

Changes to legislation: Finance Act 1994, SCHEDULE 2 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 2

Section 5.

VEHICLES EXCISE DUTY: MISCELLANEOUS PROVISIONS

F1₁

Textual Amendments

F1 Sch. 2 para. 1 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), Sch. 5 Pt. I (with s. 57(4))

F2₂

Textual Amendments

F2 Sch. 2 para. 2 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), Sch. 5 Pt. I (with s. 57(4))

F3₃

Textual Amendments

F3 Sch. 2 para. 3 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), Sch. 5 Pt. I (with s. 57(4))

F4₄

Textual Amendments

F4 Sch. 2 para. 4 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), Sch. 5 Pt. I (with s. 57(4))

F5₅

Textual Amendments

F5 Sch. 2 para. 5 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), Sch. 5 Pt. I (with s. 57(4))

F6₆

Textual Amendments

F6 Sch. 2 para. 6 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), Sch. 5 Pt. I (with s. 57(4))

F7₇

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Textual Amendments

F7 Sch. 2 para. 7 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F8

Textual Amendments

F8 Sch. 2 para. 8 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F9

Textual Amendments

F9 Sch. 2 para. 9 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F1010

Textual Amendments

F10 Sch. 2 para. 10 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F1111

Textual Amendments

F11 Sch. 2 para. 11 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F1212

Textual Amendments

F12 Sch. 2 para. 12 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F1313

Textual Amendments

F13 Sch. 2 para. 13 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F1414

Textual Amendments

F14 Sch. 2 para. 14 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F1515

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Textual Amendments

F15 Sch. 2 para. 15 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F16¹⁶

Textual Amendments

F16 Sch. 2 para. 16 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F17¹⁷

Textual Amendments

F17 Sch. 2 para. 17 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F18¹⁸

Textual Amendments

F18 Sch. 2 para. 18 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F19¹⁹

Textual Amendments

F19 Sch. 2 para. 19 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F20²⁰

Textual Amendments

F20 Sch. 2 para. 20 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F21²¹

Textual Amendments

F21 Sch. 2 para. 21 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F22²²

Textual Amendments

F22 Sch. 2 para. 22 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

F23²³

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Textual Amendments

F23 Sch. 2 para. 23 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

24 In Article 34 of the ^{M1}Road Traffic (Northern Ireland) Order 1981 (obligatory vehicle test certificates), the following paragraph shall be substituted for paragraph (3)—

- “(3) For the purposes of paragraph (2)(b) there shall be disregarded—
- (a) the use of a vehicle before it is sold or supplied by retail; and
- (b) the use of a vehicle to which a motor dealer has assigned a mark under section 20 of the Vehicles (Excise) Act 1971 before it is registered by the Secretary of State under section 19(1)(b) of that Act.”

Marginal Citations

M1 [S.I. 1981/154 \(N.I.1\)](#).

25 In section 47 of the ^{M2}Road Traffic Act 1988 (obligatory test certificates), the following subsection shall be substituted for subsection (4)—

- “(4) For the purposes of subsection (2)(b) above there shall be disregarded—
- (a) the use of a vehicle before it is sold or supplied by retail, and
- (b) the use of a vehicle to which a motor dealer has assigned a mark under section 20 of the Vehicles (Excise) Act 1971 before it is registered by the Secretary of State under section 19(1)(b) of that Act.”

Marginal Citations

M2 [1988 c. 52](#).

^{F24}26

Textual Amendments

F24 Sch. 2 para. 26 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

^{F25}27

Textual Amendments

F25 Sch. 2 para. 27 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

^{F26}28

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Textual Amendments

F26 Sch. 2 para. 28 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1)(2), **Sch. 5 Pt. I** (with s. 57(4))

29 Paragraphs ^{F27} . . . , 24 and 25 shall come into force on 1st June 1994.

Textual Amendments

F27 Words in Sch. 2 para. 29 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)