

SCHEDULES

SCHEDULE 4

VEHICLE EXCISE AND REGISTRATION

PART X

SPECIAL RELIEFS

Relief where exemption abolished

- 41 (1) This paragraph applies where—
- (a) a vehicle licence is taken out for a vehicle on or after 1st July 1995 and before 1st July 1996,
 - (b) the licence is the first vehicle licence to be taken out for the vehicle on or after 1st July 1995,
 - (c) the vehicle would be an exempt vehicle apart from paragraph 2 above, and
 - (d) the amount of vehicle excise duty to be paid on the licence would (apart from this paragraph) exceed £1,000.
- (2) In such a case the amount of vehicle excise duty to be paid on the licence shall be £1,000.
- (3) This paragraph shall be construed in accordance with the 1994 Act.

Relief where vehicle changes category

- 42 (1) This paragraph applies where paragraph 41 above does not apply and—
- (a) a vehicle licence is taken out for a vehicle on or after 1st July 1995 and before 1st July 1996,
 - (b) the licence is the first vehicle licence to be taken out for the vehicle on or after 1st July 1995,
 - (c) apart from Part III of this Schedule, the annual rate of vehicle excise duty applicable to the vehicle would be found under any of the provisions falling within sub-paragraph (3) below, and
 - (d) the new amount of duty exceeds the old amount of duty by more than £1,000.
- (2) In such a case the amount of vehicle excise duty to be paid on the licence shall be an amount equal to £1,000 plus the old amount of duty.
- (3) The provisions falling within this sub-paragraph are—
- (a) paragraph 8(1) and (2)(b) of Schedule 1 to the 1994 Act;
 - (b) paragraph 8(1) and (2)(c) of that Schedule;
 - (c) paragraph 8(1) and (2)(d) of that Schedule;
 - (d) paragraph 12(2) of that Schedule;

Status: This is the original version (as it was originally enacted).

- (e) paragraph 12(3) to (5) of that Schedule.
- (4) For the purposes of this paragraph—
 - (a) the new amount of duty is the amount of vehicle excise duty payable on the licence apart from this paragraph;
 - (b) the old amount of duty is the amount of vehicle excise duty that would be payable on the licence if Part III of this Schedule had not been enacted.
- (5) This paragraph shall be construed in accordance with the 1994 Act.