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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1995, Paragraph 23. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### VEHICLE EXCISE AND REGISTRATION

##### PART IV

##### RATES: SUPPLEMENTARY

##### *Relevant period used in calculating penalty*

- 23 In section 40(2) of the 1994 Act (relevant period used in calculating penalty)—
- (a) for the words “plated gross weight or a plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight)” there shall be substituted “revenue weight”;
  - (b) for the words “was plated with (or rated at) the higher weight” there shall be substituted “became a vehicle with a higher revenue weight”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Paragraph 23.