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*Status: Point in time view as at 19/03/1997.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Paragraph 39. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4 **U.K.**

#### VEHICLE EXCISE AND REGISTRATION

#### **PART IX U.K.**

##### TRANSITIONALS

*Higher rate not to apply*

- 39 (1) This paragraph applies where a vehicle licence is taken out—
- (a) before 1st July 1995, and
  - (b) at the rate applicable (at the time it is taken out) under Schedule 1 to the 1994 Act or any provision re-enacted in that Schedule.
- (2) While the licence is in force duty shall not, by virtue of any provision contained in Part III or IV of this Schedule other than paragraph 16(2) above, become chargeable under section 15 of the 1994 Act (vehicle used in manner attracting higher rate).

**Status:**

Point in time view as at 19/03/1997.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Paragraph 39.