

Status: Point in time view as at 19/03/1997.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, Part III. (See end of Document for details)

SCHEDULES

SCHEDULE 4

VEHICLE EXCISE AND REGISTRATION

PART III

RATES

General

- 6 (1) In Schedule 1 to the 1994 Act (annual rates of duty) the following paragraph shall be substituted for paragraph 1 (annual rate of duty where no other rate specified)—
- “1 (1) The annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is—
- (a) if it was constructed after 1946, the general rate;
 - (b) if it was constructed before 1947, the reduced rate.
- (2) The general rate is £135.
- (3) The reduced rate is 50 per cent. of the general rate.
- (4) Where an amount arrived at in accordance with sub-paragraph (3) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50, the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (5) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.”
- ^{F1}(2)

Textual Amendments

- F1** Sch. 4 para. 6(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, s. 205, Sch. 41 Pt. II(3)

Motorcycles

- 7 (1) Paragraph 2 of Schedule 1 to the 1994 Act (motorcycles) shall be amended as follows.

Status: Point in time view as at 19/03/1997.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, Part III. (See end of Document for details)

(2) In sub-paragraph (1) (rate for motorcycles not exceeding 450 kilograms) the following shall be substituted for paragraphs (a) to (c)—

- “(a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, 10 per cent. of the general rate specified in paragraph 1(2);
- (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, 25 per cent. of the general rate specified in paragraph 1(2);
- (c) in any other case, 40 per cent. of the general rate specified in paragraph 1(2).”

(3) The following sub-paragraphs shall be inserted after sub-paragraph (1)—

“(1A) Where an amount arrived at in accordance with sub-paragraph (1)(a), (b) or (c) is an amount—

- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.

(1B) Where an amount arrived at in accordance with sub-paragraph (1)(a), (b) or (c) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.”

Buses etc.

8 In Schedule 1 to the 1994 Act the following shall be substituted for Part III (hackney carriages)—

“PART III

BUSES

- 3 (1) The annual rate of vehicle excise duty applicable to a bus is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
 - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
 - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
 - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.
- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the ^{M1}Public Passenger Vehicles Act 1981), and
 - (b) is not an excepted vehicle.
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,

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, Part III. (See end of Document for details)

- (b) a vehicle which is a community bus,
 - (c) a vehicle used under a permit granted under section 19 of the ^{M2}Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or
 - (d) a vehicle used under a permit granted under section 10B of the ^{M3}Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the ^{M4}Transport Act 1985), and
 - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.
- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

Marginal Citations

- M1** 1981 c. 14.
- M2** 1985 c. 67.
- M3** 1967 c. 37 (N.I.).
- M4** 1985 c. 67.

Special vehicles

- 9 (1) Part IV of Schedule 1 to the 1994 Act (special machines) shall be amended as follows.
- (2) For the heading “SPECIAL MACHINES” there shall be substituted “ SPECIAL VEHICLES ”.

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, Part III. (See end of Document for details)*

- (3) In paragraph 4(1) (annual rate of £35) for the words “special machine is £35” there shall be substituted “special vehicle is the same as the basic goods vehicle rate”.
- (4) In paragraph 4(2) (definition of “special machine”)—
- (a) for the words ““special machine” means” there shall be substituted ““special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms and is”;
 - (b) paragraphs (a), (b) and (f) (tractors, agricultural engines and mowing machines) shall be omitted;
 - (c) after paragraph (e) there shall be inserted—
“*(ee) a road roller.*”
- (5) Paragraph 4(3) (definition of “tractor”) shall be omitted.
- (6) The following sub-paragraph shall be inserted after sub-paragraph (6) of paragraph 4—
“*(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.*”

Special concessionary vehicles

- 10 In Schedule 1 to the 1994 Act the following shall be inserted after Part IV—

“PART IVA

SPECIAL CONCESSIONARY VEHICLES

- 4A (1) The annual rate of vehicle excise duty applicable to a special concessionary vehicle is 25 per cent. of the general rate specified in paragraph 1(2).
- (2) Where an amount arrived at in accordance with sub-paragraph (1) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50, the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (3) Where an amount arrived at in accordance with sub-paragraph (1) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.
- 4B (1) A vehicle is a special concessionary vehicle if it is—
- (a) an agricultural tractor, or

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, Part III. (See end of Document for details)

- (b) an off-road tractor.
 - (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
 - (3) The activities falling within this sub-paragraph are—
 - (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
 - (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
 - (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.
- 4C (1) A vehicle is a special concessionary vehicle if it is a light agricultural vehicle.
- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—
 - (a) has a revenue weight not exceeding 1,000 kilograms,
 - (b) is designed and constructed so as to seat only the driver,
 - (c) is designed and constructed primarily for use otherwise than on roads, and
 - (d) is used solely for purposes relating to agriculture, horticulture or forestry.
- 4D An agricultural engine is a special concessionary vehicle.
- 4E A mowing machine is a special concessionary vehicle.
- 4F (1) An electrically propelled vehicle is a special concessionary vehicle.
- (2) A vehicle is not an electrically propelled vehicle for the purposes of sub-paragraph (1) unless the electrical motive power is derived from—
 - (a) a source external to the vehicle, or
 - (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.
- 4G A vehicle is a special concessionary vehicle when it is—
 - (a) being used,
 - (b) going to or from the place where it is to be or has been used, or
 - (c) being kept for use,

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, Part III. (See end of Document for details)

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

- 4H A vehicle is a special concessionary vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).”

Recovery vehicles

- 11 (1) Paragraph 5 of Schedule 1 to the 1994 Act (recovery vehicles) shall be amended as follows.
- (2) In sub-paragraph (1) (annual rate of duty of £85) for the words “is £85” there shall be substituted “is—
- (a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 12,000 kilograms, the same as the basic goods vehicle rate;
 - (b) if it has a revenue weight exceeding 12,000 kilograms and not exceeding 25,000 kilograms, 300 per cent. of the basic goods vehicle rate;
 - (c) if it has a revenue weight exceeding 25,000 kilograms, 500 per cent. of the basic goods vehicle rate.”
- (3) The following sub-paragraphs shall be inserted after sub-paragraph (5)—
- “(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

Vehicles used for exceptional loads

- 12 (1) Paragraph 6 of Schedule 1 to the 1994 Act (vehicles used for exceptional loads) shall be amended as follows.
- (2) In sub-paragraph (2) (annual rate of duty) for “£5,000” there shall be substituted “the heavy tractive unit 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, Part III. (See end of Document for details)

(3) The following sub-paragraph shall be inserted after sub-paragraph (3)—

“(3A) In sub-paragraph (2) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.”

Haulage vehicles

13 (1) Paragraph 7 of Schedule 1 to the 1994 Act (haulage vehicles) shall be amended as follows.

(2) In sub-paragraph (1) for paragraphs (a) and (b) (rate of £100 for showmen’s vehicles and of £330 for other haulage vehicles) there shall be substituted—

- “(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
- (b) in any other case, the general haulage vehicle rate.”

(3) The following sub-paragraphs shall be inserted after sub-paragraph (2)—

“(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

(4) In sub-paragraph (1) the reference to the general haulage vehicle rate is to 75 per cent. of the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 12,000 kilograms and not exceeding 16,000 kilograms.

(5) Where an amount arrived at in accordance with sub-paragraph (4) is an amount—

- (a) which is not a multiple of £10, and
- (b) which on division by ten does not produce a remainder of £5,

the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

(6) Where an amount arrived at in accordance with sub-paragraph (4) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

Goods vehicles

14 (1) Part VIII of Schedule 1 to the 1994 Act (goods vehicles) shall be amended as follows.

(2) Paragraph 8 (basic rate) shall be omitted.

(3) In paragraph 9(1) (rates of duty for rigid goods vehicles)—

- (a) at the beginning there shall be inserted “ Subject to sub-paragraphs (2) and (3), ”;

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, Part III. (See end of Document for details)

- (b) for the words “a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms” there shall be substituted “a revenue weight exceeding 3,500 kilograms”;
- (c) in paragraph (a) for the words “plated gross weight (or relevant maximum weight)” there shall be substituted “revenue weight”.

(4) The following table shall be substituted for the table in paragraph 9(1)—

“Revenue weight of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	150	150	150
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000	1,280	820	340
19,000	21,000	1,280	990	340
21,000	23,000	1,280	1,420	490
23,000	25,000	1,280	2,160	800
25,000	27,000	1,280	2,260	1,420
27,000	29,000	1,280	2,260	2,240
29,000	31,000	1,280	2,260	3,250
31,000	44,000	1,280	2,260	4,250”

(5) For sub-paragraph (2) of paragraph 9 there shall be substituted the following sub-paragraphs—

“(2) The annual rate of vehicle excise duty applicable—

- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, and
- (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms,

shall be the basic goods vehicle rate.

(3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a revenue weight exceeding 44,000 kilograms and is not an island goods vehicle shall be the heavy tractive unit rate.

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

(5) In sub-paragraph (3) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and

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, Part III. (See end of Document for details)

has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.”

(6) In paragraph 10(1) (trailer supplement) for the words “plated gross weight (or relevant maximum weight)”—

- (a) in the first place where they occur, there shall be substituted “revenue weight”; and
- (b) in the second and third places where they occur, there shall be substituted “plated gross weight”.

(7) In paragraph 10(2) (lower rate of trailer supplement)—

- (a) the words “(or relevant maximum weight)” shall be omitted; and
- (b) for “£135” there shall be substituted “an amount equal to the amount of the general rate specified in paragraph 1(2)”.

(8) In paragraph 10(3) (higher rate of trailer supplement)—

- (a) the words “(or relevant maximum weight)” shall be omitted; and
- (b) for “£370” there shall be substituted “an amount equal to 275 per cent. of the amount of the general rate specified in paragraph 1(2)”.

(9) In paragraph 10 the following sub-paragraphs shall be inserted after sub-paragraph (3)—

“(3A) Where an amount arrived at in accordance with sub-paragraph (3) is an amount—

- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the amount of the trailer supplement is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

(3B) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by ten produces a remainder of £5, the amount of the trailer supplement is the amount arrived at increased by £5.”

(10) Paragraph 10(4) (reference to paragraph 12) shall be omitted.

(11) In paragraph 11(1) (rates of duty for tractive units)—

- (a) at the beginning there shall be inserted “Subject to sub-paragraphs (2) and (3),”;
- (b) for the words “a plated train weight (or, in Northern Ireland, a relevant maximum train weight) exceeding 7,500 kilograms” there shall be substituted “a revenue weight exceeding 3,500 kilograms”;
- (c) in paragraph (a) for the words “plated train weight (or relevant maximum train weight)” there shall be substituted “revenue weight”.

(12) The following table shall be substituted for the table in paragraph 11(1)—

“Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding	Not exceeding	Any no. of semi-	2 or more	3 or more	Any no. of semi-	2 or more	3 or more

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, Part III. (See end of Document for details)

		trailer axles	semi- trailer axles	semi- trailer axles	trailer axles	semi- trailer axles	semi- trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	150	150	150	150	150	150
7,500	12,000	290	290	290	290	290	290
12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440
33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240
38,000	44,000	5,000	5,000	3,100	2,730	2,730	1,240”

(13) For sub-paragraph (2) of paragraph 11 there shall be substituted the following sub-paragraphs—

“(2) The annual rate of vehicle excise duty applicable—

- (a) to any tractive unit which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, and
- (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms,

shall be the basic goods vehicle rate.

(3) The annual rate of vehicle excise duty applicable to a tractive unit which has a revenue weight exceeding 44,000 kilograms and is not an island goods vehicle shall be the heavy tractive unit rate.

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

(5) In sub-paragraph (3) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1), to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.”

(14) Paragraph 12 (farmers’ goods vehicles and showmen’s goods vehicles) shall be omitted.

(15) In paragraph 13(1) (regulations for reducing plated weights) for the words from “its plated gross weight” to “weight specified” there shall be substituted “ its revenue weight were such lower weight as may be specified ”.

(16) In paragraph 14 (vehicles for conveying machines) sub-paragraphs (b) and (c) shall be omitted.

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, Part III. (See end of Document for details)

- (17) In paragraph 17(1) (meaning of “trailer”)—
- (a) at the end of paragraph (a) there shall be inserted “ or ”;
 - (b) paragraphs (c) to (e) (road construction vehicles, certain farming implements drawn by farmer’s goods vehicle, and certain trailers used to carry gas for propulsion, excluded from meaning of “trailer”) shall be omitted.
- (18) Paragraph 17(2) (interpretation of paragraph 17(1)(e)) shall be omitted.
- (19) The following shall be inserted after paragraph 17—

“ Meaning of “island goods vehicle”

- 18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—

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, Part III. (See end of Document for details)

“island” includes anything that is an island only when the tide reaches a certain height;

“landing place” means any place at which vehicles are disembarked after sea journeys;

“mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and

“road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;

and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.”

Charge at higher rate

- 15 In section 17 of the 1994 Act (exceptions from charge at higher rate) the following provisions shall be omitted—
- (a) subsections (3) to (5) (provisions about farmers’ goods vehicles);
 - (b) subsections (6) and (7) (agricultural tractors and farmers’ goods vehicles in Northern Ireland).

Commencement

- 16 (1) This Part of this Schedule shall apply in relation to licences taken out on or after 1st July 1995.
- (2) This Part of this Schedule shall also apply in relation to any use after 30th June 1995 of a vehicle which—
- (a) had a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) on that date, and
 - (b) at the time when it is used has a confirmed maximum weight which, if that had been its plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) on that date, would have brought it within a description of vehicle to which a higher rate of duty was applicable on that date.

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, Part III.