

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1995,  
Cross Heading: Relevant period used in calculating penalty. (See end of Document for details)

---

## 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, Cross Heading:  
Relevant period used in calculating penalty.