

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.