



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Vehicle excise duty

16 Steam powered vehicles etc.

- (1) In Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty), after paragraph 4E there shall be inserted the following paragraph—

“4EE A steam powered vehicle is a special concessionary vehicle.”

- (2) In paragraph 3 of that Schedule (buses), in sub-paragraph (2)(b) (vehicles which are not buses), after “excepted vehicle” there shall be inserted “ or a special concessionary vehicle ”.

- (3) In paragraph 4(2) of that Schedule (meaning of “special vehicle”), for “and is” there shall be substituted “ which is not a special concessionary vehicle and which is ”.

- (4) In paragraph 5 of that Schedule (recovery vehicles), after sub-paragraph (5) there shall be inserted the following sub-paragraph—

“(5A) A vehicle is not a recovery vehicle if it is a special concessionary vehicle.”

- (5) In paragraph 6(1) of that Schedule (vehicles used for exceptional loads), after paragraph (b) there shall be inserted—

“and which is not a special concessionary vehicle.”

^{F1}(6)

^{F1}(7)

- (8) This section applies in relation to licences taken out after 28th November 1995.

Status: Point in time view as at 01/04/2001.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1996, Section 16. (See end of Document for details)*

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Textual Amendments

F1 S. 16(6)(7) repealed (1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**, Note 2

Status:

Point in time view as at 01/04/2001.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 16.