STATUTORY INSTRUMENTS

1986 No. 1428

ROAD TRAFFIC

The Vehicle Licences (Duration of First Licences and Rate of Duty) Order 1986

Made - - -	20*th August* 1986
Laid before Parliament	1*st September* 1986
Coming into Operation	1*st October* 1986

The Secretary of State for Transport, in exercise of the powers conferred by section 2A of the Vehicles (Excise) Act 1971(**a**), now vested in him(**b**), and of all other enabling powers, hereby makes the following Order:—

Citation and commencement

1. This Order may be cited as the Vehicle Licences (Duration of First Licences and Rate of Duty) Order 1986 and shall come into operation on 1st October 1986.

Application of Order

2.—(1) Subject to paragraph (2) of this article, this Order applies to any vehicle in respect of which duty is chargeable under the Vehicles (Excise) Act 1971 when a licence for that vehicle is first issued under that Act.

(2) This Order does not apply to —

(*a*) any such vehicle as is mentioned in paragraph (1) of this article in respect of which a temporary licence is issued in pursuance of section 13 of the Act of 1971(**c**); or

(*b*) any such vehicle as aforesaid which is brought into Great Britain from Northern Ireland after having been registered under the Vehicles (Excise) Act (Northern Ireland) 1972(**d**).

Commencement and duration of licences

3.—(1) Vehicle licences (other than licences for one calendar year) in respect of vehicles to which this Order applies may be taken out —

(*a*) in the case of any vehicle licence (other than a temporary licence), for any period consisting in the aggregate of 12 months commencing with the relevant month and the appropriate number of days; or

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(**a**) 1971 c.10; section 2A was amended by the Finance Act 1980 (c.48), section 4(5) and (7); and by the Finance Act 1986 (c.41), Schedule 2, Part I, paragraph 1.
(**b**) S.I. 1979/571 and 1981/238.
(**c**) Section 13 came into operation on 1st January 1985 by virtue of the Vehicles (Excise) Act 1971 (Commencement) Order 1984 (S.I. 1984/1619).
(**d**) 1972 c.10 (N.I.).

(*b*) in the case of any vehicle the annual rate of duty applicable to which exceeds £35, for any period consisting in the aggregate of 6 months commencing with the relevant month and the appropriate number of days.

(2) In paragraph (1) of this article, "the relevant month" means the month immediately following the month in which the vehicle licence first has effect.

(3) The appropriate number of days for the purposes of paragraph (1) of this article is the number of days between the tenth or seventeenth or twenty-fourth day (as appropriate) of the month in which the vehicle licence first has effect and the last day of that month (inclusive of both those days).

Rate of Duty

4. The duty payable on a vehicle licence taken out pursuant to this Order shall consist of the aggregate of—

(*a*) an amount ascertained in accordance with regulation 4 of the Vehicle Licences (Duration and Rate of Duty) Order 1980(**a**); and

(*b*) a further amount ascertained by reference to the Table in the Schedule to this Order.

Signed by authority of
the Secretary of State.

David Mitchell,
Minister of State for Transport.

20th August 1986.

(**a**) S.I. 1980/1183.

SCHEDULE Article 4(*b*)

TABLE FOR THE CALCULATION OF THE DATE TO END OF MONTH DUTY SUPPLEMENT

Annual rate of duty		Supplement		
Exceeding £	Not exceeding £	Part month commencing on the 10th day of the month £	Part month commencing on the 17th day of the month £	Part month commencing on the 24th day of the month £
0	150	7.50	5.00	2.50
151	300	15.00	10.00	5.00
301	400	24.00	16.00	8.00
401	500	30.00	20.00	10.00
501	600	36.00	24.00	12.00
601	700	42.00	28.00	14.00
701	800	48.00	32.00	16.00
801	900	54.00	36.00	18.00
901	1,000	60.00 with an additional £6 for each £100 of annual duty	40.00 with an additional £4 for each £100 of annual duty	20.00 with an additional £2 for each £100 of annual duty

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order makes provision for the first licences for mechanically propelled vehicles to run from specified dates during a month, pursuant to an amendment made by the Finance Act 1986 to section 2A of the Vehicles (Excise) Act 1971. Licences (other than temporary licences) pursuant to this Order may be taken out for any vehicle in respect of which duty is chargeable under the 1971 Act—article 2. Such licences may run for a period of 6 or 12 months plus a further period commencing on the 10th, 17th or 24th day (as appropriate) of the month in which the licence first has effect—article 2. The rate of duty is the same as that for a licence for 6 or 12 months plus an additional amount in respect of the further period— article 4 (with the Schedule).

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