Draft Order laid before the House of Commons under sections 2A(3) and 27(1C) of the Hydrocarbon Oil Duties Act 1979 for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2006 No.

EXCISE

The Excepted Vehicles (Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979) Order 2006

Made - - - -	*2006*
Coming into force	
for the purpose of articles 11 and 12	*1st April 2008*
for all other purposes	*1st April 2007*

The Treasury make the following Order in exercise of the powers conferred by section 27(1B) of the Hydrocarbon Oil Duties Act 1979(**1**).

In accordance with sections 2A(3) and 27(1C) of that Act a draft of this instrument has been laid before, and approved by a resolution of, the House of Commons.

1.—(1) This Order may be cited as the Excepted Vehicles (Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979) Order 2006.

(2) Except for articles 11 and 12, which come into force on 1st April 2008, this Order comes into force on 1st April 2007.

2. Amend Schedule 1 to the Hydrocarbon Oil Duties Act 1979 as follows.

3. In paragraph 1 (unlicensed vehicles not used on public roads)—

(1) after sub-paragraph (1)(a) omit "and";

(2) after sub-paragraph (1)(b) insert—

", and

(c) it is kept by a person who has furnished such particulars and made such declarations as may be prescribed by regulations under section 22(1D)(**2**) of that Act.".

4. In paragraph 2 (tractors) for sub-paragraphs (2) and (3) substitute—

(**1**) 1979 c. 5. Section 27(1B) was inserted by section 8 of the Finance Act 2006 (c. 25).

(**2**) Section 22(1D) of the Vehicle Excise and Registration Act 1994 (c. 22) was inserted by paragraph 7 of Schedule 2 to the Finance Act 1996 (c. 8) and amended by paragraphs 1, and 6(1) of Schedule 5 to the Finance Act 2002 (c. 23).

"(2) In sub-paragraph (1) above "agricultural tractor" means a tractor which—

(a) is designed and constructed primarily for use otherwise than on roads, and

(b) is used on public roads solely for—

(i) purposes relating to agriculture, horticulture or forestry;

(ii) cutting verges bordering public roads; or

(iii) cutting hedges or trees bordering public roads or bordering verges which border public roads.".

5. After paragraph 3 insert—

"**Agricultural material handlers**

3A.—(1) An agricultural material handler is an excepted vehicle.

(2) In sub-paragraph (1) above an "agricultural material handler" means a vehicle which is—

(a) designed and constructed primarily for use otherwise than on roads,

(b) designed to lift goods or burden, and

(c) used on public roads solely for —

(i) purposes relating to agriculture, horticulture or forestry;

(ii) cutting verges bordering public roads; or

(iii) cutting hedges or trees bordering public roads or bordering verges which border public roads.".

6. At the end of paragraph 4 (agricultural engines) (which becomes sub-paragraph (1)) add—

"(2) In sub-paragraph (1) above "agricultural engine" means a vehicle which—

(a) is designed and constructed primarily for use otherwise than on roads,

(b) is designed, and used, solely for purposes relating to agriculture, horticulture or forestry,

(c) is used on public roads only for proceeding to and from the place where it is to be or has been used for those purposes, and

(d) when so proceeding does not carry any load except such as is necessary for its propulsion or for the operation of any machinery built-in or permanently attached to the vehicle.".

7.—(1) After paragraph 4 insert—

"**Agricultural processing vehicles**

4A.—(1) An agricultural processing vehicle is an excepted vehicle.

(2) In sub-paragraph (1) above "an agricultural processing vehicle" means a vehicle which —

(a) is used for the conveyance of built-in processing machinery,

(b) is used on public roads only for proceeding to and from the place where that processing machinery is to be used, and

(c) when so proceeding does not carry any load except such as is necessary for its propulsion or for the operation of the processing machinery.