



Vehicles (Excise) Act 1971

CHAPTER 10

VEHICLES (EXCISE) ACT 1971

Excise duty on, and licensing of, mechanically propelled vehicles

- 1 Charge of duty
- 2 Commencement and duration of licences, and rate of duty
- 3 Collection of duty, etc.

Exemptions from duty

- 4 Exemptions from duty of certain descriptions of vehicle
- 5 Exemptions from duty in connection with vehicle testing, etc.
- 6 Exemptions from duty in respect of vehicles acquired by overseas residents
- 7 Miscellaneous exemptions from duty

Liability to pay duty and consequences of non-payment thereof

- 8 Using and keeping vehicles without a licence
- 9 Additional liability for keeping unlicensed vehicle
- 10 Continuous liability for duty
- 11 Provisions supplementary to s. 10

Issue, exhibition, exchange, surrender, etc. of licences

- 12 Issue and exhibition of licences
- 13 Temporary licences
- 14 Issue, etc. of temporary licences by motor dealers
- 15 Provisions supplementary to s. 14
- 16 Trade licences
- 17 Surrender of licences
- 18 Alteration of vehicle or of its use

Status: This is the original version (as it was originally enacted).

Registration and registration marks, etc.

- 19 Registration and registration marks
- 20 Issue, etc., of vehicle registration marks by motor dealers
- 21 Distinctive signs for hackney carriages
- 22 Failure to fix, and obscuration of, marks and signs
- 23 Regulations with respect to the transfer and identification of vehicles

Miscellaneous

- 24 Marking of engines and bodies
- 25 Review of Secretary of State's decisions relating to motor traders, etc.
- 26 Forgery and false information
- 27 Duty to give information

Legal proceedings etc.

- 28 Institution and conduct of proceedings in England and Wales
- 29 Institution and conduct of proceedings in Scotland
- 30 Limitation on the bringing of proceedings for recovery of underpayments and overpayments of duty
- 31 Admissibility of records as evidence
- 32 Evidence of admissions in certain proceedings
- 33 Burden of proof in certain proceedings
- 34 Fixing of amount payable under s. 9 on pleas of guilty by absent accused
- 35 Application of fines, penalties and forfeitures

Supplementary

- 36 Fractions of a new penny
- 37 Regulations
- 38 Interpretation
- 39 Transitional provisions, savings, repeals and revocation
- 40 Short title, commencement and extent

SCHEDULES

SCHEDULE 1 — Annual Rates of Duty on Certain Vehicles not Exceeding 8 cwt. in Weight Unladen

PART I

- 1 Subject to paragraph 2 below, the annual rate of duty...
- 2 Where a bicycle the cylinder capacity of whose engine exceeds...
- 3 In this Schedule— " bicycle " includes a motor scooter,...

PART II

SCHEDULE 2 — Annual Rates of Duty on Hackney Carriages

PART I

- 1 The annual rate of duty applicable to a hackney carriage...
- 2 For the purposes of this Schedule, the seating capacity of...
- 3 Where a hackney carriage is partly used for private purposes,...
- 4 Duty shall not be chargeable by virtue of this Schedule...

PART II

SCHEDULE 3 — Annual Rates of Duty on Tractors, etc.

PART I

- 1 The annual rate of duty applicable to a mechanically propelled...
- 2 (1) In this Schedule "agricultural machine" means a locomotive ploughing...
- 3 In this Schedule "digging machine " means a vehicle...
- 4 In this Schedule " mobile crane" means a vehicle designed...
- 5 In this Schedule " works truck " means a goods...
- 6 In this Schedule " haulage vehicle" means a vehicle (other...
- 7 In this Schedule " showman's vehicle " means a vehicle...

PART II

SCHEDULE 4 — Annual Rates of Duty on Goods Vehicles

PART I

- 1 (1) Subject to the provisions of this Schedule, the annual...
- 2 Where a goods vehicle is partly used for private purposes,...
- 3 Duty shall not be chargeable by virtue of this Schedule—...
- 4 Without prejudice to paragraph 2 above a vehicle shall be...
- 5 (1) A mechanically propelled vehicle constructed or adapted for use...
- 6 (1) Where a goods vehicle used for drawing a trailer...
- 7 (1) This paragraph and paragraph 8 below apply to agricultural...
- 8 (1) The following provisions of this paragraph shall have effect...
- 9 (1) In this Schedule, unless the context otherwise requires— "...

PART II — TABLES SHOWING ANNUAL RATES OF DUTY ON GOODS VEHICLES

SCHEDULE 5 — Annual Rates of Duty on Vehicles not Falling Within Schedules 1 to 4 to this Act

PART I

PART II

SCHEDULE 6 — Provisions as to the Computation of the Unladen Weight of Vehicles

- 1 Subject to the provisions of this Schedule, the unladen weight...
- 2 (1) This paragraph applies to any vehicle having a body...
- 3 (1) In computing for the purposes of Schedule 4 to...
- 4 For the purposes of Schedules 3 and 4 to this...
- 5 In computing for the purposes of Schedule 4 to this...

SCHEDULE 7 — Transitional Provisions

PART I — MODIFICATIONS OF THIS ACT RELATING TO THE SYSTEM OF VEHICLE LICENSING AND REGISTRATION ETC.

Excise duty on, and licensing of, mechanically propelled vehicles

- 1 Section 2(1) shall have effect as if—
- 2 Section 2 shall have effect as if subsections (2) and...
- 3 Section 2(4) shall have effect as if—
- 4 Section 2 shall have effect as if subsections (5) and...
- 5 After section 2 there shall be inserted the following section—...

Liability to pay duty and consequences of non-payment thereof

- 6 Section 8 shall have effect as if subsection (2) were...
- 7 Section 9 shall have effect as if—

Status: This is the original version (as it was originally enacted).

8 Sections 10 and 11 shall be omitted.

Issue, exhibition, exchange, surrender, etc. of licences

- 9 Section 12 shall have effect as if subsection (5) were...
 10 Section 13 shall be omitted.
 11 Sections 14 and 15 shall be omitted.
 12 Section 16 shall have effect as if for subsections (4)...
 13 Section 17 shall have effect as if there were substituted...
 14 Until the date appointed for the cesser of paragraph 10...
 15 On and after the said date section 17(3) shall have...
 16 Section 17 shall have effect as if subsection (4) were...
 17 Section 18(3) shall have effect as if for the words...

Registration and registration marks, etc.

- 18 Section 19(1) shall have effect as if paragraph (b) together...
 19 Section 20 shall be omitted.
 20 For section 23 there shall be substituted the following— (1) Regulations under this Act may— (a) make provision with...

Miscellaneous

- 21 Section 24 shall be omitted.
 22 Section 25 shall have effect as if—
 23 Section 26 shall have effect as if in subsection (1)...

Supplementary

- 24 For section 37(3) there shall be substituted the following subsection—...
 PART II — OTHER TRANSITIONAL PROVISIONS AND SAVINGS
 1 In so far as any regulation, order, licence or other...
 2 Without prejudice to paragraph 1 above, any provision of this...
 3 No licence or other instrument issued or made or having...
 4 No licence issued under this Act and in force when...
 5 Nothing in this Act shall affect the enactments repealed thereby...
 6 In relation to a vehicle for which a licence was...
 7 In relation to a vehicle exempted from duty under the...
 8 In relation to a vehicle for which a licence was...
 9 For the purposes of section 22 of this Act a...
 10 Where in pursuance of section 12(7) of the Vehicles (Excise)...
 11 Any enactment passed before the commencement of this Act referring,...
 12 Nothing in this Act shall require any charge or fee...
 13 Unless the context otherwise requires, references in this Schedule to...

SCHEDULE 8 — Repeals and Revocation
 PART I — ENACTMENTS REPEALED
 PART II — ORDER REVOKED