

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, SCHEDULE 1. (See end of Document for details)*

# SCHEDULES

## SCHEDULE 1

### VEHICLES EXCISE DUTY

#### PART I ..... F1

##### Textual Amendments

**F1** Sch. 1 Pts. I, II para. 3 repealed by Finance Act 1990 (c. 29, SIF 107:2), s. 132, Sch. 19 Pt. II (in relation to licences taken out after 20.3.1990)

#### PART II

### RECOVERY VEHICLES

#### *Interpretation*

1 <sup>F2</sup> .....

##### Textual Amendments

**F2** Sch. 1 Pt. II para. 1 repealed (1.9.1994) by 1994 c. 22, s. 65, Sch. 5 Pt. I (with s. 57(4))

<sup>F3</sup>2 .....

##### Textual Amendments

**F3** Sch. 1 Pt. II para. 2 repealed (1.9.1994) by 1994 c. 22, s. 65, Sch. 5 Pt. I (with s. 57(4))

3 ..... <sup>F4</sup>

##### Textual Amendments

**F4** Sch. 1 Pts. I, II para. 3 repealed by Finance Act 1990 (c. 29, SIF 107:2), s. 132, Sch. 19 Pt. II (in relation to licences taken out after 20.3.1990)

4 ..... <sup>F5</sup>

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**Textual Amendments**

**F5** Sch. 1 Pt. II para. 4 repealed by Finance Act 1989 (c. 26, SIF 107:2), s. 187(1), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)

*Exclusion of recovery vehicles from trade licences*

**F65** .....

**Textual Amendments**

**F6** Sch. 1 Pt. II para. 5 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

**F76** .....

**Textual Amendments**

**F7** Sch. 1 para. 6 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**; S.I. 1991/2021, **art.2**.

**PART III**

MISCELLANEOUS AMENDMENTS

*Introductory*

**F87** .....

**Textual Amendments**

**F8** Sch. 1 Pt. III para. 7 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

*Additional liability for evasion of duty*

**F98** .....

**Textual Amendments**

**F9** Sch. 1 Pt. III para. 8 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

**F109** .....

**Textual Amendments**

**F10** Sch. 1 para. 9 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**; S.I. 1991/2021, **art.2**.

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F11<sub>10</sub> .....

**Textual Amendments**

**F11** Sch. 1 Pt. III para. 10 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

F12<sub>11</sub> .....

**Textual Amendments**

**F12** Sch. 1 para. 11 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**; S.I. 1991/2021, **art.2**.

F13<sub>12</sub> .....

**Textual Amendments**

**F13** Sch. 1 Pt. III para. 12 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

F14<sub>13</sub> .....

**Textual Amendments**

**F14** Sch. 1 para. 13 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**; S.I. 1991/2021, **art.2**.

*Offences relating to trade licences*

F15<sub>14</sub> .....

**Textual Amendments**

**F15** Sch. 1 Pt. III para. 14 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

F16<sub>15</sub> .....

**Textual Amendments**

**F16** Sch. 1 para. 15 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**; S.I. 1991/2021, **art.2**.

*Regulations concerning transfer etc. of vehicles*

F17<sub>16</sub> .....

**Textual Amendments**

**F17** Sch. 1 Pt. III para. 16 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

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F18 17 .....

**Textual Amendments**  
F18 Sch. 1 para. 17 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt. IV; S.I. 1991/2021, art.2.

*Increase of certain penalties for offences under regulations*

F19 18 .....

**Textual Amendments**  
F19 Sch. 1 Pt. III para. 18 repealed (1.9.1994) by 1994 c. 22, s. 65, Sch. 5 Pt. I

F20 19 .....

**Textual Amendments**  
F20 Sch. 1 para. 19 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt. IV; S.I. 1991/2021, art.2.

*Dishonoured cheques*

20 In subsection (3) of section 102 of the <sup>M1</sup>Customs and Excise Management Act 1979 (penalty for failure to deliver up excise licence following dishonour of cheque) after paragraph (a) there shall be inserted the following paragraph—  
“(aa) where the licence is a licence under the Vehicles (Excise) Act 1971, a penalty of whichever is the greater of—  
(i) level 3 on the standard scale, or  
(ii) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.”

**Marginal Citations**  
M1 1979 c. 2.

F21 21 .....

**Textual Amendments**  
F21 Sch. 1 para. 21 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt. IV; S.I. 1991/2021, art.2.

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