

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

# SCHEDULES

## SCHEDULE 1

### VEHICLES EXCISE DUTY

#### PART III

#### MISCELLANEOUS AMENDMENTS

##### *Introductory*

F17 .....

##### **Textual Amendments**

**F1** 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 III para. 7 repealed (1.9.1994) by 1994 c. 22, s. 65, Sch. 5 Pt.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*

F28 .....

##### **Textual Amendments**

**F2** Sch. 1 Pt. III para. 8 repealed (1.9.1994) by 1994 c. 22, s. 65, Sch. 5 Pt. I (with s. 57(4))

F39 .....

##### **Textual Amendments**

**F3** Sch. 1 para. 9 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt.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.

F410 .....

##### **Textual Amendments**

**F4** Sch. 1 Pt. III para. 10 repealed (1.9.1994) by 1994 c. 22, s. 65, Sch. 5 Pt. I (with s. 57(4))

F511 .....

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**Textual Amendments**

**F5** Sch. 1 para. 11 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.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**.

<sup>F6</sup>12 .....

**Textual Amendments**

**F6** Sch. 1 Pt. III para. 12 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

<sup>F7</sup>13 .....

**Textual Amendments**

**F7** Sch. 1 para. 13 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.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*

<sup>F8</sup>14 .....

**Textual Amendments**

**F8** Sch. 1 Pt. III para. 14 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

<sup>F9</sup>15 .....

**Textual Amendments**

**F9** Sch. 1 para. 15 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.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*

<sup>F10</sup>16 .....

**Textual Amendments**

**F10** Sch. 1 Pt. III para. 16 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

<sup>F11</sup>17 .....

**Textual Amendments**

**F11** Sch. 1 para. 17 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.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**.

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*Increase of certain penalties for offences under regulations*

F12 18 .....

**Textual Amendments**

**F12** Sch. 1 Pt. III para. 18 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I**

F13 19 .....

**Textual Amendments**

**F13** 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.

F14 21 .....

**Textual Amendments**

**F14** 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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