



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

16 Increase in general rate.

- (1) In Schedule 1 to the ^{M1}Vehicle Excise and Registration Act 1994 (annual rates of duty), in paragraph 1(2) (the general rate), for “£140” there shall be substituted “ £145 ”.
- (2) This section applies in relation to licences taken out after 26th November 1996.

Marginal Citations

M1 1994 c. 22.

17 Exemption for vehicles for disabled persons.

In paragraph 19 of Schedule 2 to the ^{M2}Vehicle Excise and Registration Act 1994 (exemption for vehicles for disabled persons), after sub-paragraph (2) there shall be inserted the following sub-paragraph—

- “(2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—
- (a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;
 - (b) that condition is either—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Vehicle excise duty. (See end of Document for details)

- (i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
 - (ii) a condition specified in regulations made by the Secretary of State;
- and
- (c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.”

Marginal Citations

M2 1994 c. 22.

18 Provisions applying to exempt vehicles.

Schedule 3 to this Act (which contains provisions applying to exempt vehicles) shall have effect.

19 Issue of licences before payment of duty.

- (1) After section 19A of the ^{M3}Vehicle Excise and Registration Act 1994 there shall be inserted the following section—

“19B Issue of licences before payment of duty.

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence to a person who has agreed with the Secretary of State to pay the duty payable on the licence in a manner provided for in the agreement.
- (2) In a case where—
 - (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
 - (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement, and
 - (c) the Secretary of State sends a notice by post to the person informing him that the licence is void as from the time when it was granted,
 the licence shall be void as from the time when it was granted.
- (3) In a case where—
 - (a) paragraphs (a) and (b) of subsection (2) apply,
 - (b) the Secretary of State sends a notice by post to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
 - (c) the requirement in the notice is not complied with, and
 - (d) the Secretary of State sends a further notice by post to the person informing him that the licence is void as from the time when it was granted,
 the licence shall be void as from the time when it was granted.”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Vehicle excise duty. (See end of Document for details)

- (2) In subsection (1)(a) of section 35A of that Act (dishonoured cheques)—
- (a) after “19A(2)(b)” there shall be inserted “ or 19B(2)(c) ”; and
 - (b) after “19A(3)(d)” there shall be inserted “ or 19B(3)(d) ”.

Marginal Citations

M3 1994 c. 22.

20 Removal and disposal of vehicles.

- (1) In paragraph 3 of Schedule 2A to the ^{M4}Vehicle Excise and Registration Act 1994 (immobilisation, removal and disposal of vehicles), for sub-paragraph (1) there shall be substituted the following sub-paragraph—

“(1) The regulations may make provision with respect to any case where—

- (a) an authorised person has reason to believe that an offence under section 29(1)—

- (i) is being committed as regards a vehicle which is stationary on a public road; or

- (ii) was being committed as regards a vehicle at a time when an immobilisation device which is fixed to the vehicle was fixed to it in accordance with the regulations;

and

- (b) such conditions as may be prescribed are fulfilled.”

- (2) In sub-paragraph (2) of that paragraph, for “an authorised person, or a person acting under the direction of an authorised person” there shall be substituted “ the authorised person, or a person acting under his direction ”.

- (3) In sub-paragraph (6) of that paragraph, for “when the immobilisation device was fixed” there shall be substituted “ when the vehicle was removed ”.

- (4) This section shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.

Subordinate Legislation Made

P1 S. 20(4) power fully exercised (3.10.1997): 8.10.1997 appointed by 1997/2392, art. 2

Marginal Citations

M4 1994 c. 22.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:
Vehicle excise duty.