



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

19 Issue of licences before payment of duty.

- (1) After section 19A of the ^{M1}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 vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
 - the duty payable on the licence is not received by the Secretary of State in accordance with the agreement, and
 - 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—
- paragraphs (a) and (b) of subsection (2) apply,
 - 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,
 - the requirement in the notice is not complied with, and

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Section 19. (See end of Document for details)

(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.”

(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

M1 1994 c. 22.

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