



Finance Act 1998

1998 CHAPTER 36

PART I

EXCISE DUTIES

Vehicle excise duty

16 Rates of duty where pollution reduced.

Schedule 1 to this Act (which makes provision for reduced rates of vehicle excise duty to be applicable to certain vehicles adapted so as to reduce pollution) shall have effect.

17 Restriction of exemption for old vehicles.

In paragraph 1A(1) of Schedule 2 to the ^{M1}Vehicle Excise and Registration Act 1994 (exemption for vehicles more than 25 years old), for the words “more than 25 years before the beginning of the year in which that time falls” there shall be substituted “before 1st January 1973.”

Marginal Citations

M1 1994 c. 22.

18 Regulations relating to nil licences.

In section 22(2A) of the ^{M2}Vehicle Excise and Registration Act 1994 (provisions that may be made about nil licences), after paragraph (b) there shall be inserted the following paragraphs—

- “(c) make provision (including provision requiring the payment of a fee) for cases where a nil licence is or may be lost, stolen, destroyed or damaged or contains particulars which have become illegible or inaccurate,

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- (d) require a person issued with a nil licence which ceases to be in force in circumstances prescribed by the regulations to furnish to the Secretary of State such particulars and make such declarations as may be so prescribed, and to do so at such times and in such manner as may be so prescribed.”

Marginal Citations

M2 1994 c. 22.

19 Failure to pay amount required in respect of void licence.

- (1) In subsection (1) of section 35A of the ^{M3}Vehicle Excise and Registration Act 1994 (offence of failing to return void licence)—
- (a) in paragraph (a), for the words from “requires” to “the notice” there shall be substituted “contains a relevant requirement”; and
 - (b) in paragraph (b), for “within that period” there shall be substituted “contained in the notice”.
- (2) After subsection (2) of that section there shall be inserted the following subsections—
- “(3) For the purposes of subsection (1)(a), a relevant requirement is—
- (a) a requirement to deliver up the licence within such reasonable period as is specified in the notice; or
 - (b) a requirement to deliver up the licence within such reasonable period as is so specified and, on doing so, to pay the amount specified in subsection (4).
- (4) The amount referred to in subsection (3)(b) is an amount equal to one-twelfth of the appropriate annual rate of vehicle excise duty for each month, or part of a month, in the relevant period.
- (5) The reference in subsection (4) to the appropriate annual rate of vehicle excise duty is a reference to the annual rate which at the beginning of the relevant period—
- (a) in the case of a vehicle licence, was applicable to a vehicle of the description specified in the application, or
 - (b) in the case of a trade licence, was applicable to a vehicle falling within paragraph 1 of Schedule 1 (or to a vehicle falling within subparagraph (1)(c) of paragraph 2 of that Schedule if the licence was to be used only for vehicles to which that paragraph applies).
- (6) For the purposes of subsection (4) the relevant period is the period—
- (a) beginning with the first day of the period for which the licence was applied for or, if later, the day on which the licence first was to have effect, and
 - (b) ending with whichever is the earliest of the times specified in subsection (7).
- (7) In a case where the requirement is a requirement to deliver up a vehicle licence, those times are—

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- (a) the end of the month during which the licence was required to be delivered up,
 - (b) the end of the month during which the licence was actually delivered up,
 - (c) the date on which the licence was due to expire, and
 - (d) the end of the month preceding that in which there first had effect a new vehicle licence for the vehicle in question;and, in a case where the requirement is a requirement to deliver up a trade licence, those times are the times specified in paragraphs (a) to (c).”
- (3) In section 36 of that Act (additional liability to be imposed on persons convicted of offences under section 35A), for subsection (4) of that section there shall be substituted the following subsections—
 - “(4) For the purposes of this section the relevant period is the period—
 - (a) beginning with the first day of the period for which the licence was applied for or, if later, the day on which the licence first was to have effect, and
 - (b) ending with whichever is the earliest of the times specified in subsection (4A).
 - (4A) the case of a vehicle licence those times are—
 - (a) the end of the month in which the order is made,
 - (b) the date on which the licence was due to expire,
 - (c) the end of the month during which the licence was delivered up, and
 - (d) the end of the month preceding that in which there first had effect a new licence for the vehicle in question;and, in the case of a trade licence, those times are the times specified in paragraphs (a) to (c).”
- (4) After subsection (5) of that section there shall be inserted the following subsection—
 - “(6) Where—
 - (a) a person has been convicted of an offence under section 35A in relation to a vehicle licence or a trade licence, and
 - (b) a requirement to pay an amount with respect to that licence has been imposed on that person by virtue of section 35A(3)(b),the order to pay an amount under this section shall have effect instead of that requirement and the amount to be paid under the order shall be reduced by any amount actually paid in pursuance of the requirement.”
- (5) The preceding provisions of this section apply to notices sent and orders made on or after the day on which this Act is passed.

Marginal Citations

M3 1994 c. 22.

Changes to legislation:

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