



Vehicles (Excise) Act 1971

1971 CHAPTER 10

Excise duty on, and licensing of, mechanically propelled vehicles

1 Charge of duty

- (1) Subject to the provisions of this Act, a duty of excise shall be charged in respect of every mechanically propelled vehicle used or kept on any public road in Great Britain and shall be paid upon a licence to be taken out by the person keeping the vehicle.
- (2) The duty chargeable under this section in respect of a vehicle of any description shall be chargeable by reference to the annual rate applicable in accordance with the provisions of that one of the first five Schedules to this Act which relates to vehicles of that description.
- (3) For the purposes of the said duty, in so far as chargeable in respect of the keeping of a vehicle on a road, a vehicle shall be deemed—
 - (a) to be chargeable with the like duty as on the occasion of the issue of the vehicle licence or last vehicle licence issued for the vehicle under this Act, and to be so chargeable by reference to the rate specified in the same Schedule to this Act as on that occasion, or
 - (b) if no vehicle licence has been issued for the vehicle under this Act, to be chargeable by reference to the rate applicable to it under Schedule 5 to this Act.
- (4) Nothing in this section shall operate so as to render lawful the keeping of a vehicle for any period, in any manner or at any place, if to do so would be unlawful apart from this section.