

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2000, SCHEDULE 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

Section 23.

VEHICLE EXCISE DUTY: ENFORCEMENT PROVISIONS FOR GRADUATED RATES

Introduction

- 1 (1) This Schedule applies to vehicles in respect of which different rates of vehicle excise duty are, under the provisions listed below, chargeable in respect of vehicles by reference to characteristics of the vehicle.
- (2) The provisions referred to in sub-paragraph (1) are—
 - Part I of Schedule 1 to the ^{M1}Vehicle Excise and Registration Act 1994 (the general rate),
 - Part IA of that Schedule (graduated rates for light passenger vehicles first registered on or after 1st March 2001), or
 - Part II of that Schedule (motorcycles).

Marginal Citations

M1 1994 c. 22.

Particulars to be furnished on application for licence

- 2 (1) The Secretary of State may make provision by regulations as to the particulars to be furnished on an application for a vehicle licence in respect of a vehicle to which this Schedule applies.
- (2) The regulations may make different provision for different descriptions of vehicle and different descriptions of licence.
- (3) The prescribed particulars may include—
 - (a) particulars other than those required for the purposes of vehicle excise duty, and
 - (b) particulars other than with respect to the vehicle in respect of which the licence is to be taken out.
- (4) Every person making an application with respect to which regulations under this paragraph are in force shall—
 - (a) furnish such particulars as may be prescribed by the regulations, and
 - (b) make such a declaration as may be specified by the Secretary of State.
- (5) A person applying for a licence need not make the declaration specified for the purposes of sub-paragraph (4)(b) if he agrees to comply with such conditions as may be specified in relation to him by the Secretary of State.

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The conditions which may be specified include—

- (a) a condition that the prescribed particulars are furnished by being transmitted to the Secretary of State by such electronic means as he may specify; and
 - (b) a condition requiring such payments as may be specified by the Secretary of State to be made to him in respect of—
 - (i) steps taken by him for facilitating compliance by any person with any condition falling within paragraph (a); and
 - (ii) in such circumstances as may be so specified, the processing of applications for vehicle licences where particulars are transmitted in accordance with that paragraph.
- (6) In relation to applications with respect to which regulations under this paragraph are in force, the preceding provisions of this paragraph have effect in place of the provisions of subsections (1) to (3B) of section 7 of the ^{M2}Vehicle Excise and Registration Act 1994.

Marginal Citations

M2 1994 c. 22.

Power to require evidence in support of application

- 3 The Secretary of State may make provision by regulations—
- (a) requiring an application for a vehicle licence in respect of a vehicle to which this Schedule applies to be supported by such documentary or other evidence as may be specified in the regulations, and
 - (b) authorising him to refuse to issue the licence applied for if such evidence is not provided.

Powers exercisable where licence issued on basis of incorrect application

- 4 The powers conferred by paragraphs 5 to 11 below are exercisable in a case where—
- (a) a vehicle licence is issued to a person on the basis of an application stating that the vehicle—
 - (i) is a vehicle to which this Schedule applies, or
 - (ii) is a vehicle to which this Schedule applies in respect of which a particular amount of vehicle excise duty falls to be paid, and
 - (b) the vehicle is not such a vehicle or, as the case may be, is one in respect of which duty falls to be paid at a higher rate.

Power to declare licence void

- 5 The Secretary of State may by notice sent by post to the person inform him that the licence is void as from the time when it was granted.

If he does so, the licence shall be void as from the time when it was granted.

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Power to require payment of balance of duty

- 6 (1) The Secretary of State may by notice sent by post to the person require him to secure that the additional duty payable is paid within such reasonable period as is specified in the notice.
- (2) If that requirement is not complied with, the Secretary of State may by notice sent by post to the person inform him that the licence is void as from the time when it was granted.

If he does so, the licence shall be void as from the time when it was granted.

Power to require delivery up of licence

- 7 The Secretary of State may in a notice under paragraph 5 or 6(2) require the person to whom it is sent to deliver up the licence within such reasonable period as is specified in the notice.

Power to require delivery up of licence and payment in respect of duty

- 8 (1) The Secretary of State may in a notice under paragraph 5 or 6(2) require the person to whom it is sent—
- (a) to deliver up the licence within such reasonable period as is specified in the notice, and
 - (b) on doing so to pay an amount equal to the monthly duty shortfall for each month, or part of a month, in the relevant period.
- (2) The “monthly duty shortfall” means one-twelfth of the difference between—
- (a) the duty that would have been payable for a licence for a period of twelve months if the vehicle had been correctly described in the application, and
 - (b) that duty payable in respect of such a licence on the basis of the description in the application as made.

For this purpose the amount of the duty payable shall be ascertained by reference to the rates in force at the beginning of the relevant period.

Failure to deliver up licence

- 9 (1) A person who—
- (a) is required by notice under paragraph 7 or 8(1)(a) above to deliver up a licence, and
 - (b) fails to comply with the requirement contained in the notice,
- commits an offence.
- (2) A person committing such an offence is liable on summary conviction to a penalty not exceeding whichever is the greater of—
- (a) level 3 on the standard scale, and
 - (b) five times the annual duty shortfall.
- (3) The “annual duty shortfall” means the difference between—
- (a) the duty that would have been payable for a licence for a period of twelve months if the vehicle had been correctly described in the application, and

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- (b) that duty payable in respect of a licence for a period of twelve months in respect of the vehicle as described in the application.

For this purpose the amount of the duty payable shall be ascertained by reference to the rates in force at the beginning of the relevant period.

Failure to deliver up licence: additional liability

- 10 (1) Where a person has been convicted of an offence under paragraph 9, the court shall (in addition to any penalty which it may impose under that paragraph) order him to pay an amount equal to the monthly duty shortfall for each month, or part of a month, in the relevant period (or so much of the relevant period as falls before the making of the order).
- (2) In sub-paragraph (1) the “monthly duty shortfall” has the meaning given by paragraph 8(2).
- (3) Where—
- (a) a person has been convicted of an offence under paragraph 9, and
 - (b) a requirement to pay an amount with respect to that licence has been imposed on that person by virtue of paragraph 8(1)(b),
- the order to pay an amount under this paragraph has 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.

Meaning of the “relevant period”

- 11 References in this Schedule to the “relevant period” are to 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 following times—
 - (i) the end of the month during which the licence was required to be delivered up;
 - (ii) the end of the month during which the licence was actually delivered up;
 - (iii) the date on which the licence was due to expire;
 - (iv) the end of the month preceding that in which there first had effect a new vehicle licence for the vehicle in question.

Construction and effect

- 12 (1) This Schedule and the ^{M3}Vehicle and Excise Registration Act 1994 shall be construed and have effect as if this Schedule were contained in that Act.
- (2) References in any other enactment to that Act shall be construed and have effect accordingly as including references to this Schedule.

Marginal Citations

M3 1994 c. 22.

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