



# Finance Act 1962

## 1962 CHAPTER 44

### PART I

#### CUSTOMS, EXCISE AND PURCHASE TAX

#### **5 Amendments of Vehicles (Excise) Act, 1962**

- (1) For the purpose of the application, in relation to an offence committed after the commencement of this Act, of paragraph (b) of section seven of the Vehicles (Excise) Act, 1962, or paragraph (b) of subsection (9) of section twelve thereof (which provide for excise penalties calculated by reference to the duty chargeable in respect of a vehicle), the amount of the duty chargeable in respect of any vehicle shall be taken to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed or, where in the case of a vehicle kept on a public road that rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section four of that Act, equal to the last-mentioned rate.

In the case of a conviction for a continuing offence, the offence shall be taken for the purposes of this subsection to have been committed on the date or latest date to which the conviction relates.

- (2) In section seventeen of the Vehicles (Excise) Act, 1962, in subsection (2) (which renders punishable a false declaration made in connection with an application for a licence for a vehicle) there shall be inserted in paragraph (a) after the word " vehicle " the words " (including an application for a trade licence)".