



# Finance Act 1965

## 1965 CHAPTER 25

### PART V

#### MISCELLANEOUS AND GENERAL.

#### **92 Grants towards duty charged on bus fuel.**

- (1) There shall be paid out of moneys provided by Parliament the expenses of making such grants as the Minister of Transport, in his discretion and on such conditions as he thinks fit to impose, may make to operators of bus services towards defraying customs or excise duty charged on fuel used in operating any bus service after the commencement of section 2 of the Finance (No. 2) Act 1964 (which increased by sixpence a gallon the duty on hydrocarbon oils, petrol substitutes and power methylated spirits).
- (2) The method of calculating the said grants shall be such as the Minister of Transport may with the approval of the Treasury from time to time determine, either generally or in particular cases or classes of case, but the amount of a grant shall not exceed sixpence for every gallon of fuel used or estimated to have been used in operating the bus service during the period to which the grant relates.
- (3) If the operator of a bus service fails without reasonable excuse (the proof whereof shall be on him) to comply with a condition imposed on him as mentioned in subsection (1) of this section—
  - (a) requiring the compiling, preservation or production of running sheets, accounts or other records relating to the operation of the service ; or
  - (b) requiring facilities to be afforded for the inspection, removal or copying of such records;he shall be guilty of an offence and liable on summary conviction to a fine not exceeding £100.
- (4) If any person—
  - (a) knowingly or recklessly makes any false statement for the purpose of obtaining the payment to himself or another of any sum under this section; or

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*Status: This is the original version (as it was originally enacted).*

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- (b) wilfully makes a false entry in any running sheet, account or other record which is or may be required to be produced in pursuance of any condition such as is mentioned in subsection (1) of this section or, with intent to deceive, makes use for the purposes of this section of any such record which he knows to be false ;

he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding three months or a fine not exceeding £100 or both, or on conviction on indictment to imprisonment for a term not exceeding two years or a fine or both.

- (5) Where an offence under this section which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person who was purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.
- (6) No proceedings for an offence under this section shall be instituted in England and Wales except by or with the consent of the Minister of Transport or the Director of Public Prosecutions.
- (7) Section 104 of the Magistrates' Courts Act 1952 and section 23 of the Summary Jurisdiction (Scotland) Act 1954 (summary proceedings to be commenced within six months from commission of offence) shall apply to offences under this section with the substitution of a reference to three years for each reference to six months:

Provided that this subsection shall not enable an information to be tried in England and Wales or proceedings to be heard in Scotland where the information was laid or the proceedings were commenced more than twelve months after evidence sufficient in the opinion of the appropriate authority to justify them came to his knowledge; and for this purpose a certificate of the appropriate authority as to the date on which such evidence came to his knowledge shall be conclusive evidence.

In this subsection " the appropriate authority " means the Minister of Transport or, in the case of proceedings which are brought by or with the consent of the Director of Public Prosecutions or, in Scotland, are not preceded by a report of the facts made by the Minister of Transport to the Lord Advocate, means the Director of Public Prosecutions or the Lord Advocate as the case may be.

- (8) In this section " bus service " means a service of stage carriages as defined by section 117 of the Road Traffic Act 1960, and "operator", in relation to a bus service, means the holder of the road service licence under which the service is provided or, where the service is provided by the London Transport Board, means that Board.
- (9) The foregoing provisions of this section shall not extend to Northern Ireland, but notwithstanding anything in the Government of Ireland Act 1920 the Parliament of Northern Ireland shall have power to make laws for purposes similar to the purposes of those provisions.