



# Vehicles (Excise) Act 1971

## CHAPTER 10

### VEHICLES (EXCISE) ACT 1971

#### *Excise duty on, and licensing of, mechanically propelled vehicles*

- 1 Charge of duty.
- 2 Commencement and duration of licences, and rate of duty.
- 3 Collection of duty, etc.

#### *Exemptions from duty*

- 4 Exemptions from duty of certain descriptions of vehicle.
- 5 Exemptions from duty in connection with vehicle testing, etc.
- 6 Exemptions from duty in respect of vehicles acquired by overseas residents.
- 7 Miscellaneous exemptions from duty.

#### *Liability to pay duty and consequences of non-payment thereof*

- 8 Using and keeping vehicles without a licence.
- 9 Additional liability for keeping unlicensed vehicle.
- 10 Continuous liability for duty.
- 11 Provisions supplementary to s. 10.

#### *Issue, exhibition, exchange, surrender, etc. of licences*

- 12 Issue and exhibition of licences.
- 13 Temporary licences.
- 14 Issue, etc. of temporary licences by motor dealers.
- 15 Provisions supplementary to s. 14.
- 16 Trade licences.
- 17 Surrender of licences.
- 18 Alteration of vehicle or of its use.

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[18A Additional liability in relation to alteration of vehicle or its use.

*Rebate of duty*

18B Combined transport of goods.

*Registration and registration marks, etc.*

- 19 Registration and registration marks.
- 20 Issue etc. of vehicle registration marks by motor dealers.
- 21 Distinctive signs for hackney carriages.
- 22 Failure to fix, and obscuration of, marks and signs.
- 23 Regulations with respect to the transfer and identification of vehicles.

*Miscellaneous*

- 24 Marking of engines and bodies.
- 25 Review of Secretary of State's decisions relating to motor traders, etc.
- 26 Forgery and false information.
- 26A Dishonoured cheques: additional liability in certain cases.
- 27 Duty to give information.

*Legal proceedings etc.*

- 28 Institution and conduct of proceedings in England and Wales.
- 28A Institution of proceedings in Northern Ireland.
- 29 Institution and conduct of proceedings in Scotland.
- 30 Limitation on the bringing of proceedings for recovery of underpayments and overpayments of duty.
- 31 Admissibility of records as evidence.
- 32 Evidence of admissions in certain proceedings.
- 33 Burden of proof in certain proceedings.
- 34 Fixing of amount payable under s. 9 on plea of guilty by absent accused.
- 35 Application of fines, penalties and forfeitures.

*Supplementary*

- 36 Fractions of a new penny.
- 37 Regulations.
- 38 Interpretation.
- 39 Transitional provisions, savings, repeals and revocation.
- 40 (1) This Act may be cited as the Vehicles (Excise)...

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SCHEDULES

SCHEDULE 1 — Annual Rates of Duty on Certain Vehicles not Exceeding 450 kg.  
in Weight Unladen

Part I

- 1 Subject to paragraph 2 below, the annual rate of duty...
- 2 Where a bicycle the cylinder capacity of whose engine exceeds...
- 3 In this Schedule— “bicycle” includes a motor scooter, a bicycle...
- 4 In its application to Northern Ireland, this Part of this...

Part II

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SCHEDULE 2 — Annual Rates of Duty on Hackney Carriages

Part I

- 1 The annual rate of duty applicable to a hackney carriage...
- 2 For the purposes of this Schedule, the seating capacity of...
- 3 Where a hackney carriage is partly used for private purposes,...
- 4 Duty shall not be chargeable by virtue of this Schedule...
- 5 (1) A vehicle falling within this Schedule shall not be...

Part II

SCHEDULE 3 — Annual Rates of Duty on Tractors, etc.

Part I

- 1 The annual rate of duty applicable to a mechanically propelled...
- 1A In this Schedule “special machine” means
- 2 In this Schedule “tractor” means a vehicle which...
- 3 In this Schedule “digging machine” means a vehicle designed, constructed...
- 4 In this Schedule “mobile crane” means a vehicle designed and...
- 5 In this Schedule “works truck” means a goods vehicle (within...
- 5A .....
- 6 In this Schedule “haulage vehicle” means a vehicle (other than...
- 7 In this Schedule “showman’s vehicle” means a vehicle registered under...
- 8 (1) In this Schedule “recovery vehicle” means, subject to the...

Part II

[SCHEDULE 4] —

Part I

General Provisions

*Vehicles chargeable at the basic rate of duty*

- 1 (1) Subject to paragraphs 5 and 6 below, the annual...

*Vehicles exceeding 7.5 but not exceeding 12 tonnes plated weight*

- 2 Subject to paragraphs 1(1)(c) above and 6 below, the annual...

*Rigid goods vehicles exceeding 12 tonnes plated gross weight*

- 3 (1) Subject to the provisions of this Schedule, the annual...

*Tractor units exceeding 12 tonnes plated train weight*

- 4 (1) This paragraph applies to a tractor unit which has...

*Special types of vehicles*

- 5 (1) This paragraph applies to a goods[vehicle (other than, in...

*Farmers’ goods vehicles and showmen’s goods vehicles*

- 6 (1) If the design weight of— (a) a farmer’s goods...

*Smaller goods vehicles*

- 7 .....

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*Vehicles treated as having reduced plated weights*

8 (1) The Secretary of State may by regulations provide that,...

*Plated and unladen weights*

9 (1) Any reference in this Schedule to the plated gross...

*Goods vehicles used partly for private purposes*

10 (1) Where a goods vehicle is partly used for private...

*Exempted vehicles*

11 Duty shall not be chargeable by virtue of this Schedule...  
12, 13 .....

*Tractor units used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

14 (1) This paragraph applies in any case where—

*Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles*

14A (1) This paragraph applies in any case where—

*Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

14B (1) This paragraph applies in any case where—

*Interpretation*

15 (1) In this Schedule, unless the context otherwise requires— ....

- Part II — [TABLE A]
- RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT
- GENERAL RATES
- [TABLE A(1)]
- RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT
- RATES FOR FARMERS' GOODS VEHICLES
- [TABLE A(2)]
- RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT
- RATES FOR SHOWMENS' GOODS VEHICLES
- [TABLE B]
- SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT
- GENERAL RATES
- [TABLE B(1)]
- SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT USED

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FOR DRAWING TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED  
GROSS WEIGHT

— RATES FOR FARMERS' GOODS VEHICLES

— [TABLE B(2)]

— SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES  
EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT USED  
FOR DRAWING TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED  
GROSS WEIGHT

— RATES FOR SHOWMEN'S GOODS VEHICLES

— [TABLE C]

— RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2  
AXLES

— GENERAL RATES

— [TABLE C(1)]

— RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2  
AXLES

— RATES FOR FARMERS' GOODS VEHICLES

— [TABLE C(2)]

— RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2  
AXLES

— RATES FOR SHOWMEN'S GOODS VEHICLES

— [TABLE D]

— RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING 3 OR MORE  
AXLES

— GENERAL RATES

— [TABLE D(1)]

— RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING 3 OR MORE  
AXLES

— RATES FOR FARMERS' GOODS VEHICLES

— [TABLE D(2)]

— RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING 3 OR MORE  
AXLES

— RATES FOR SHOWMEN'S GOODS VEHICLES

[SCHEDULE 4A ] — Annual Rates of Duty on Vehicles Used for Carrying or Drawing  
Exceptional Loads

- 1 This Schedule applies to a vehicle— (a) which is a...
- 2 The annual rate of duty applicable to a vehicle to...
- 3 Where a vehicle— (a) to which this Schedule applies; and...
- 4 In this Schedule— “exceptional load” means a load which—

SCHEDULE 5 — Annual Rates of Duty on Vehicles not Falling Within Schedules 1  
to 4 to this Act

Part I

Part II

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#### SCHEDULE 6 — Provisions as to the Computation of the Unladen Weight of Vehicles

- 1 Subject to the provisions of this Schedule, the unladen weight...
- 2 (1) This paragraph applies to any vehicle having a body...
- 3 .....
- 4 For the purposes of Schedule 3 to this Act the...
- 5 .....

#### SCHEDULE 7 — Transitional Provisions

##### Part I — MODIFICATIONS OF THIS ACT RELATING TO THE SYSTEM OF VEHICLE LICENSING AND REGISTRATION ETC.

###### *Excise duty on, and licensing of, mechanically propelled vehicles*

- 1 Section 2(1) shall have effect as if—
- 2 Section 2 shall have effect as if subsections (2) and...
- 3 Section 2(4) shall have effect as if—
- 4 Section 2 shall have effect as if subsections (5) and...
- 5 After section 2 there shall be inserted the following section—...

###### *Liability to pay duty and consequences of non-payment thereof*

- 6 Section 8 shall have effect as if subsection (2) were...
- 7 Section 9 shall have effect as if—
- 8 Sections 10 and 11 shall be omitted.

###### *Issue, exhibition, exchange, surrender, etc. of licences*

- 9 Section 12 shall have effect as if subsection (5) were...
- 10 Section 13 shall be omitted.
- 11 Sections 14 and 15 shall be omitted.
- 12 Section 16 shall have effect as if for subsections (4)...
- 13 Section 17 shall have effect as if there were substituted...
- 14 Until the date appointed for the cesser of paragraph 10...
- 15 On and after the said date section 17(3) shall have...
- 16 Section 17 shall have effect as if subsection (4) were...
- 17 Section 18(3) shall have effect as if for the words...
- [17A Section 18A shall have effect as if—

###### *Registration and registration marks, etc.*

- 18 Section 19(1) shall have effect as if paragraph (b) together...
- 19 Section 20 shall be omitted.
- 20 For section 23 there shall be substituted the following—

###### *Miscellaneous*

- 21 Section 24 shall be omitted.
- 22 Section 25 shall have effect as if—
- 23 Section 26 shall have effect as if in subsection (1)...

###### *Supplementary*

- 24 For section 37(3) there shall be substituted the following subsection—...
  - Part II — OTHER TRANSITIONAL PROVISIONS AND SAVINGS
  - 1 In so far as any regulation, order, licence or other...

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- 2 Without prejudice to paragraph 1 above, any provision of this...
- 3 No licence or other instrument issued or made or having...
- 4 No licence issued under this Act and in force when...
- 5 Nothing in this Act shall affect the enactments repealed thereby...
- 6 In relation to a vehicle for which a licence was...
- 7 In relation to a vehicle exempted from duty under the...
- 8 In relation to a vehicle for which a licence was...
- 9 For the purposes of section 22 of this Act a...
- 10 Where in pursuance of section 12(7) of the Vehicles (Excise)...
- 11 Any enactment passed before the commencement of this Act referring,...
- 12 Nothing in this Act shall require any charge or fee...
- 13 Unless the context otherwise requires, references in this Schedule to...

## SCHEDULE 8 — REPEALS AND REVOCATION

### PART I — ENACTMENTS REPEALED

### PART II — ORDER REVOKED

**Status:**

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**Changes to legislation:**

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