



# Vehicles (Excise) Act 1971 (Repealed 1.9.1994)

## 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 [<sup>F1</sup>Schedules 1 to 5] 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.

#### **Textual Amendments**

**F1** Words substituted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), [Sch. 2 Pt. II para. 2](#)

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Cross Heading: Excise duty on, and licensing of, mechanically propelled vehicles. (See end of Document for details)*

## 2 Commencement and duration of licences, and rate of duty.

- (1) A vehicle licence may be taken out—
- (a) in the case of any vehicle, for any period of twelve months;
  - (b) in the case of any vehicle the annual rate of duty applicable to which exceeds [<sup>F2</sup>£35], for any period of [<sup>F3</sup>six months],
  - (c) .....<sup>F4</sup>
- and shall, subject to the provisions of section 13 of this Act, first have effect on the day specified by the applicant in the application for the licence.
- (2) A licence for a period of four months shall expire with such day in the fourth month after that in which the licence first has effect as corresponds to the day preceding that on which it first has effect, so however that a licence for that period shall—
- (a) if it first has effect on the first day of a month, expire with the last day of the third month after that month; and
  - (b) if it first has effect on 30th or 31st October, expire with the last day of the following February.
- (3) A licence which first has effect before the day on which it is issued shall not affect any criminal liability incurred before that day.
- (4) The duty payable on a vehicle licence for a vehicle of any description shall—
- (a) if the licence is taken out for a period of twelve months, be paid at the annual rate of duty applicable to vehicles of that description;
  - (b) if the licence is taken out for a period of [<sup>F3</sup>six months, be paid at a rate equal to one half of the said annual rate plus ten per cent. of that amount];
  - (c) .....<sup>F5</sup>
- and in computing the rate of duty in accordance with paragraph (b) . . . <sup>F6</sup> above, any fraction of 5p shall be treated as 5p if it exceeds 2.5p and shall otherwise be disregarded.
- (5) Notwithstanding anything in this Act, the Secretary of State may, during the period of two years beginning with the day when this subsection first takes effect, provide by regulations that, in such cases as may be determined by or under the regulations, the duration of a licence taken out after the coming into force of the regulations shall be longer or shorter, by such period not exceeding thirty days as may be so determined, than its duration would have been apart from the regulations; and where the duration of a licence is altered by virtue of this subsection the duty payable upon the licence shall be increased or reduced proportionately.
- (6) At the expiration of the period of two years mentioned in subsection (5) above that subsection shall cease to have effect, but without prejudice to any licence issued or any payment made or falling to be made by virtue of any regulations in force under that subsection immediately before the expiration of that period.

### Textual Amendments

- F2** £35 substituted by Finance Act 1985 (c. 54, SIF 107:2), s. 4(4)(8) (in relation to licences taken out after 19.3.1985)
- F3** Words substituted by S.I. 1980/1183, art. 5
- F4** S. 2(1)(c) repealed by Finance Act 1988 (c. 39, SIF 107:2), ss. 4(8), 148, Sch. 14 Pt. II
- F5** S. 2(4)(c) repealed by Finance Act 1988 (c. 39, SIF 107:2), s. 148, Sch. 14 Pt. II
- F6** Words repealed by Finance Act 1988 (c. 39, SIF 107:2), s. 148, Sch. 14 Pt. II

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Cross Heading: Excise duty on, and licensing of, mechanically propelled vehicles. (See end of Document for details)*

**Modifications etc. (not altering text)**

**C1** Power to modify s. 2 conferred by [Road Traffic Act 1972 \(c. 20\), s. 52](#)

**3 Collection of duty, etc.**

- (1) The duty chargeable under this Act shall be levied by the Secretary of State.
- (2) Subject to the provisions of this Act the Secretary of State and his officers (including any body or person authorised by the Secretary of State to act as his agent for the purposes of this Act) shall have for the purpose of levying the duty aforesaid the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to duties of excise [<sup>F7</sup>(other than duties on imported goods) and to the issue and cancellation of licences on which duties of excise are imposed and to other matters (not being matters relating only to duties on imported goods) under the Acts relating to duties of excise and excise licences; and, subject to those provisions and in particular to section 28 or 29 and to section 35(3) of this Act, all enactments relating to those duties and to punishments and penalties in connection therewith (other than enactments relating only to duties on imported goods) shall apply accordingly.]
- (3) Without prejudice to subsection (2) above, the Secretary of State shall, with respect to the duty of excise chargeable under this Act and the excise licences provided for thereby, have the powers given to the said Commissioners by the Acts relating to duties of excise and excise licences for the restoration of any forfeiture and the mitigation or remission of any penalty or part thereof.
- (4) The duty levied by the Secretary of State under this Act shall be paid into the Consolidated Fund.
- (5) Any sums received by the Secretary of State by virtue of this Act by way of fees shall be paid into the Consolidated Fund.

**Textual Amendments**

**F7** Words substituted by [Customs and Excise Management Act 1979 \(c. 2\), Sch. 4 para. 12](#)

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

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