

Status: Point in time view as at 01/06/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Cross Heading: Issue, exhibition, exchange, surrender, etc. of licences. (See end of Document for details)

SCHEDULES

SCHEDULE 7

TRANSITIONAL PROVISIONS

PART I

MODIFICATIONS OF THIS ACT RELATING TO THE SYSTEM OF VEHICLE LICENSING AND REGISTRATION ETC.

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

- 9 Section 12 shall have effect as if subsection (5) were omitted.
- 10 Section 13 shall be omitted.
- 11 Sections 14 and 15 shall be omitted.
- 12 Section 16 shall have effect as if for subsections [F¹(4) to (5)] there were substituted the following subsections—
- ^{F2}“(4) A trade licence may be taken out—
- (a) for one calendar year;
 - (b) for a period of six months beginning with the first day of January or of July; or
 - (c) where subsection (4A) below applies, for a period of seven, eight, nine, ten or eleven months beginning with the first day of any month other than January or July.
- (4A) This subsection applies where the person taking out the licence—
- (a) is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in subsection (1A) above); or
 - (b) does not hold any existing trade licence.
- (5) The rate of duty applicable to a trade licence—
- (a) if the licence is taken out for a calendar year, shall be—
 - (i) the annual rate currently applicable to a vehicle falling within paragraph 3 of Part II of Schedule 1 to this Act if the licence is to be used only for vehicles to which that Schedule 1 applies; and

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- (ii) otherwise, the annual rate currently applicable to a vehicle falling within paragraph 2 of Part II of Schedule 5 to this Act;
 - (b) if the licence is taken out for a period of six months, shall be fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year; and
 - (c) if the licence is taken out for a period of seven, eight, nine, ten or eleven months, shall be the aggregate of—
 - (i) fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year, and
 - (ii) one-sixth of the amount arrived at under sub-paragraph (i) above in respect of each month in the period in excess of six.
- (5A) In determining a rate of duty under subsection (5)(b) or (c) any fraction of five pence—
- (a) if it exceeds two and a half pence, shall be treated as five pence; and
 - (c) otherwise, shall be disregarded.”

Textual Amendments

F1 Words in Sch. 7 Pt. I para. 12 substituted (3.5.1994) by 1994 c. 9, s. 5, Sch. 2 para. 20(3)

F2 Sch. 7 Pt. I para. 12: subsections (4)(4A)(5)(5A) substituted (3.5.1994) by 1994 c. 9, s. 5, Sch. 2 para. 20(3)

13 Section 17 shall have effect as if there were substituted for subsections (1) and (2) the following subsections—

- “(1) The holder of a licence (other than a licence for a tramcar) may at any time surrender the licence to the Secretary of State.
- (2) Where a licence is surrendered to the Secretary of State under subsection (1) above, the holder shall be entitled to be repaid by the Secretary of State by way of rebate of duty paid for the licence the following amount in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender, that is to say—
 - (a)^{F3}
 - (b)^{F3}, an amount equal to one twelfth of the annual rate of duty chargeable on the licence.”

Textual Amendments

F3 Words repealed by Finance Act 1986 (c. 41, SIF 107:2), ss. 3(7)(8), 114(6), Sch. 2 Pt. I para. 5, Sch. 23 Pt. II

14 Until the date appointed for the cesser of paragraph 10 above section 17 shall have effect as if subsection (3) were omitted.

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15 On and after the said date section 17(3) shall have effect until the date appointed for the cesser of paragraph 13 above as if paragraph (b) were omitted together with the words from “or, if the Secretary of State so directs” to “application” in the second place where it occurs.

16 Section 17 shall have effect as if subsection (4) were omitted.

17 Section 18(3) shall have effect as if for the words “number of days” there were substituted in each place where they occur the words “number of months” and for the words from “that period being treated” to the end there were substituted the words “any incomplete month being treated as a whole month”.

[^{F4}17A Section 18A shall have effect as if—

(a) in subsection (2) for the words “one three-hundred and sixty-fifth” there were substituted the words “one twelfth” and for the words “day in the relevant period” there were substituted the words “calendar month or part of a calendar month in the relevant period”;

(b) in subsection (7)—

(i) in paragraph (a), for the word “day” there were substituted the words “month or part of a month”;

(ii) ^{F5}

(iii) in [^{F6}paragraph (c)] and in the words following [^{F6}that paragraph], for the word “day” there were in each case substituted the words “month or part”;

(c) in subsection (9), for the words “any day comprised in the relevant period” there were substituted the words “any month or part of a month comprised in the relevant period.”]

Textual Amendments

F4 Sch. 7 para. 17A inserted by Finance Act 1982 (c. 39, SIF 107:2), s. 7(3)

F5 Sch.7 para. 17A(b)(ii) repealed by Finance Act 1987 (c. 16, SIF 107:2), ss. 2(6)(8), 72(7), Sch. 1 Pt. III para. 12(b), **Sch. 16 Pt. I** Note 2

F6 Words substituted by Finance Act 1987 (c. 16, SIF 107:2), s. 2(6)(8), **Sch. 1 Pt. III para. 12(b)**

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