



Vehicles (Excise) Act 1971 (Repealed 1.9.1994)

1971 CHAPTER 10

Liability to pay duty and consequences of non-payment thereof

11 Provisions supplementary to s. 10.

- (1) For the purposes of section 10 of this Act a vehicle in respect of which a vehicle licence has been issued and sums are payable by virtue of that section for any period shall, except so far as it is shown to have been a mechanically propelled vehicle of some other description during that period, be deemed to have belonged throughout that period to the description to which it belonged on the date when the last such licence was issued in respect of it.
- (2) When a vehicle in respect of which a notice has been given in pursuance of subsection (2)(c) of section 10 of this Act becomes a mechanically propelled vehicle, its keeper for the time being shall forthwith give to the Secretary of State a further notice revoking the first-mentioned notice; and where a person required to give such a further notice does not do so, then—
 - (a) if he knowingly fails to give it he shall be liable on summary conviction to a fine not exceeding [^{F1}level three on the standard scale]; and
 - (b) in a case where he became the keeper of the vehicle after the first-mentioned notice was given it shall be deemed to have been revoked on the date when he became the keeper of the vehicle, and in any other case the first-mentioned notice shall be deemed not to have been given.
- (3) The Secretary of State may by regulations make such provision as he considers appropriate for the purposes of section 10(2)(b) or (c) of this Act or subsection (2) above including, without prejudice to the generality of the power conferred by this subsection, provision—
 - (a) as to the form of and particulars to be included in a notice under those provisions, the manner of giving such a notice and the time at which it is to be treated as being given;

Status: Point in time view as at 03/05/1994. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Section 11. (See end of Document for details)

- (b) for securing that notice under the said paragraph (b) is not given in respect of a period of less than thirty days or more than twelve months;
- (c) as to the mode of calculating the period in respect of which notice under the said paragraph (b) is to be treated as given;
- (d) with respect to the mode of proving the giving of notice;
- (e) for deeming notice to have been given in relation to a vehicle in respect of any period or at any time if in the circumstances of any particular case the Secretary of State considers it reasonable to do so.

Textual Amendments

- F1** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#)

Status:

Point in time view as at 03/05/1994. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Section 11.