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*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Paragraph 18. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### VEHICLES EXCISE DUTY

#### PART III

#### MISCELLANEOUS AMENDMENTS

##### *Increase of certain penalties for offences under regulations*

- 18 (1) Section 37 of the 1971 Act (regulations) shall be amended as follows.
- (2) For paragraph (a) of subsection (3) (fine of level 3 on the standard scale on conviction for offences against certain regulations) there shall be substituted—
- “*(a)* in the case of regulations prescribed for the purposes of this paragraph, of regulations made under section 24 or of a contravention or failure to comply with requirements imposed in pursuance of section 23(a) above, level 3 on the standard scale;”;
- (3) After that subsection there shall be inserted—
- “*(3A)* The prescribing of regulations for the purposes of subsection (3)(a) above shall not affect the punishment for a contravention of or a failure to comply with those regulations before they were so prescribed.”.
- (4) For subsection (3) of that section as set out in paragraph 24 of Part I of Schedule 7 to the Act there shall be substituted—
- “*(3)* Any person who contravenes or fails to comply with any regulations under this Act (other than regulations under section 2(5), 11(3), 14, 20 or 24) shall be guilty of an offence and liable on summary conviction—
- (a) in the case of regulations prescribed for the purposes of this paragraph, to a fine not exceeding level 3 on the standard scale; and
- (b) in any other case, to a fine not exceeding level 2 on the standard scale.
- (3A)* Regulations under section 14, 20 or 24 above may provide that a person who contravenes or fails to comply with any specified provision of the regulations shall be guilty of an offence and a person guilty of such an offence shall be liable on summary conviction—
- (a) in the case of regulations under section 14 or 20, to a fine not exceeding level 1 on the standard scale; and
- (b) in the case of regulations under section 24, to a fine not exceeding level 3 on the standard scale.
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- (3B) The prescribing of regulations for the purposes of sub-section (3)(a) above shall not affect the punishment for a contravention of or failure to comply with those regulations before they were so prescribed.”

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