



# Finance Act 1997

## 1997 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Vehicle excise duty*

#### **16 Increase in general rate.**

- (1) In Schedule 1 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (annual rates of duty), in paragraph 1(2) (the general rate), for “£140” there shall be substituted “ £145 ”.
- (2) This section applies in relation to licences taken out after 26th November 1996.

#### **Marginal Citations**

M1 1994 c. 22.

#### **17 Exemption for vehicles for disabled persons.**

In paragraph 19 of Schedule 2 to the <sup>M2</sup>Vehicle Excise and Registration Act 1994 (exemption for vehicles for disabled persons), after sub-paragraph (2) there shall be inserted the following sub-paragraph—

- “(2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—
- (a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;
  - (b) that condition is either—

*Status: Point in time view as at 01/09/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Vehicle excise duty. (See end of Document for details)*

- (i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
  - (ii) a condition specified in regulations made by the Secretary of State;
- and
- (c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.”

#### Marginal Citations

M2 1994 c. 22.

### 18 Provisions applying to exempt vehicles.

Schedule 3 to this Act (which contains provisions applying to exempt vehicles) shall have effect.

### 19 Issue of licences before payment of duty.

- (1) After section 19A of the <sup>M3</sup>Vehicle Excise and Registration Act 1994 there shall be inserted the following section—

#### “19B Issue of licences before payment of duty.

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence to a person who has agreed with the Secretary of State to pay the duty payable on the licence in a manner provided for in the agreement.
- (2) In a case where—
- (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
  - (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement, and
  - (c) the Secretary of State sends a notice by post to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.
- (3) In a case where—
- (a) paragraphs (a) and (b) of subsection (2) apply,
  - (b) the Secretary of State sends a notice by post to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
  - (c) the requirement in the notice is not complied with, and
  - (d) the Secretary of State sends a further notice by post to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.”

*Status: Point in time view as at 01/09/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Vehicle excise duty. (See end of Document for details)*

- (2) In subsection (1)(a) of section 35A of that Act (dishonoured cheques)—
- (a) after “19A(2)(b)” there shall be inserted “ or 19B(2)(c) ”; and
  - (b) after “19A(3)(d)” there shall be inserted “ or 19B(3)(d) ”.

#### Marginal Citations

M3 1994 c. 22.

## 20 Removal and disposal of vehicles.

- (1) In paragraph 3 of Schedule 2A to the <sup>M4</sup>Vehicle Excise and Registration Act 1994 (immobilisation, removal and disposal of vehicles), for sub-paragraph (1) there shall be substituted the following sub-paragraph—

“(1) The regulations may make provision with respect to any case where—

- (a) an authorised person has reason to believe that an offence under section 29(1)—
  - (i) is being committed as regards a vehicle which is stationary on a public road; or
  - (ii) was being committed as regards a vehicle at a time when an immobilisation device which is fixed to the vehicle was fixed to it in accordance with the regulations;

and

- (b) such conditions as may be prescribed are fulfilled.”

- (2) In sub-paragraph (2) of that paragraph, for “an authorised person, or a person acting under the direction of an authorised person” there shall be substituted “ the authorised person, or a person acting under his direction ”.
- (3) In sub-paragraph (6) of that paragraph, for “when the immobilisation device was fixed” there shall be substituted “ when the vehicle was removed ”.
- (4) This section shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.

#### Subordinate Legislation Made

P1 S. 20(4) power fully exercised (3.10.1997): 8.10.1997 appointed by 1997/2392, art. 2

#### Marginal Citations

M4 1994 c. 22.

**Status:**

Point in time view as at 01/09/2007.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Vehicle excise duty.