



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Vehicle excise duty

20 Threshold for reduced general rate

- (1) In paragraph 1 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (rate of duty applicable where no other rate specified), in sub-paragraphs (2) and (2A) for “1,100 cubic centimetres” (the reduced rate threshold) substitute “1,200 cubic centimetres”.

This amendment applies to licences issued on or after 1st March 2001.

- (2) Refunds shall be made by the Secretary of State, in accordance with the following provisions of this section, in respect of licences—
- (a) issued in the period beginning with 1st March 2000 and ending with 28th February 2001, and
 - (b) not surrendered before the end of that period,
- where the amount of vehicle excise duty chargeable on the licence would have been less if the amendment in subsection (1) had applied.
- (3) The amount of the refund is—
- (a) £55 for a 12 month licence, and
 - (b) £27.50 for a 6 month licence.
- (4) The person entitled to the refund is—
- (a) in the case of a licence in force on 28th February 2001, the keeper of the vehicle on that date;
 - (b) in the case of a licence that has ceased to be in force before that date, the keeper of the vehicle when the licence expired.

Status: This is the original version (as it was originally enacted).

- (5) For the purposes of subsection (4) the keeper of the vehicle shall be taken to be—
- (a) the person registered as keeper of the vehicle on the date in question, or
 - (b) if the Secretary of State has received notification of a change of ownership of the vehicle as a result of which another person is on that date entitled to be registered as the new keeper of the vehicle, that person.
- (6) A refund shall only be made if an application is made for it in such form, and containing such particulars and supported by such documents, as the Secretary of State may require.
- (7) The Secretary of State shall give notice in writing to any person appearing to him to be entitled to a refund—
- (a) informing him that he appears to be entitled to a refund,
 - (b) enclosing an application form, and
 - (c) specifying the particulars and supporting documents to be provided.
- (8) An application for, or the making of, a refund under this section in respect of a licence does not affect the validity of the licence.
- (9) For the purposes of section 19 of the Vehicle Excise and Registration Act 1994 (surrender of licences) as it applies to the surrender on or after 1st March 2001 of a licence in respect of which a refund under this section has been made, or applied for, the annual rate of duty chargeable on the licence shall be taken to be that which would have been chargeable if the amendment in subsection (1) above had applied.
- (10) Section 45 of that Act (offence of false or misleading declaration) applies to a declaration in connection with an application for a refund under this section as it applies to a declaration in connection with an application for a vehicle licence.
- (11) In the application of this section to Northern Ireland, references to registration as the keeper of a vehicle shall be read as references to registration as the owner of the vehicle.