



# Finance Act 1956

## 1956 CHAPTER 54

### PART I

#### CUSTOMS, EXCISE AND PURCHASE TAX

##### *Customs and excise*

#### **5 Amendment of Vehicles (Excise) Act, 1949**

- (1) The Vehicles (Excise) Act, 1949 (in this section referred to as " the Act of 1949 ") shall be amended in accordance with the following provisions of this section; but subsections (2) and (3) of this section shall not come into force until the first day of January, nineteen hundred and fifty-seven.
- (2) In the definition of " tower wagon " in subsection (1) of section twenty-seven of the Act of 1949, paragraph (a) (which restricts that definition to vehicles used for the purposes of electricity or gas undertakings or electric transport undertakings) shall be omitted.
- (3) A mobile concrete mixer which, but for its conveyance of the materials used by it in mixing concrete, would be chargeable with duty as provided by subsection (3) of section five of the Act of 1949 (under which a built-in machine or contrivance is treated as burden and not as part of the weight unladen of the vehicle conveying it if that vehicle is used for conveying no other load than articles used in connection with the machine or contrivance) shall be chargeable with duty as a goods vehicle under that section as if so much of the weight of its built-in machine or contrivance as exceeds thirty hundredweight were burden and were not to be included in the weight unladen of the vehicle for the purpose of computing the amount of the duty.
- (4) The power to make an order under section eleven of the Act of 1949 (which enables the Minister of Transport and Civil Aviation by order to prescribe periods of less than a year for which vehicle licences may be taken out on payment of duty at reduced rates) shall include power to vary or revoke an order under that section; and any such order may prescribe different periods and rates for vehicles of different descriptions.

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*Status: This is the original version (as it was originally enacted).*

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- (5) In relation to offences under the Act of 1949 section two hundred and eighty-one and subsection (1) of section two hundred and eighty-three of the Customs and Excise Act, 1952 (which respectively relate to the person by whom and the time within which proceedings may be instituted), shall not apply either as enacted or as applied by subsection (2) of section eight of the Act of 1949; but proceedings may be instituted by any local authority and, in the case of an offence under section thirteen or subsection (1) of section fifteen of that Act (which relate to the use of vehicles without a licence or proper licence).—
- (a) no proceedings shall be instituted except by a local authority or by a constable with the consent of a local authority (which may be given on their behalf by a duly authorised officer of theirs and proved by the production of a document purporting to be the consent so given and to be signed by the officer giving it); and
  - (b) proceedings may be instituted at any time within three years from the date on which the offence was committed.

In this subsection "local authority " means the council of a county or county borough.

- (6) The last foregoing subsection shall not apply to Scotland, but section eight of the Act of 1949 shall have effect in Scotland as if after subsection (6) thereof there were inserted the following subsection—
- “(7) The powers referred to in subsection (2) of this section in its application to Scotland shall be deemed to include a power to institute proceedings otherwise than on indictment for any offence under section thirteen or subsection (1) of section fifteen of this Act (which relate to the use of vehicles without a licence or proper licence), and any such proceedings may be instituted at any time within three years from the date on which the offence was committed ; but save as aforesaid nothing in this section shall be construed as empowering a council to institute any proceedings.”