



Finance Act 1976

1976 CHAPTER 40

PART I

CUSTOMS AND EXCISE

1 ^{F1}

Textual Amendments

F1 S. 1 repealed by [Finance Act 1977 \(c. 36\), s. 59\(5\), Sch. 9 Pt. I](#)

2, 3. ^{F2}

Textual Amendments

F2 Ss. 2, 3 repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\), s. 92\(2\), Sch. 4 Pt. I](#)

4, 5. ^{F3}

Textual Amendments

F3 Ss. 4, 5, 6(1)–(5), 7 repealed by [Tobacco Products Duty Act 1979 \(c. 7\), s. 11\(1\), Sch. 2](#)

6 (1) ^{F4}

(6) ^{F5}

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1976, Part I. (See end of Document for details)

Textual Amendments

- F4** Ss. 4, 5, 6(1)–(5), 7 repealed by Tobacco Products Duty Act 1979 (c. 7), s. 11(1), **Sch. 2**
- F5** S. 6(6) repealed by Excise Duties (Surcharges or Rebates) Act 1979 (c. 8), s. 4(3), **Sch. 2**

7 **F6**

Textual Amendments

- F6** Ss. 4, 5, 6(1)–(5), 7 repealed by Tobacco Products Duty Act 1979 (c. 7), s. 11(1), **Sch. 2**

8 **F7**

Textual Amendments

- F7** S. 8 repealed with savings by Finance Act 1977 (c. 36), ss. 1(6), 59(5), **Sch. 9 Pt. II**

9, 10. **F8**

Textual Amendments

- F8** Ss. 9, 10 repealed by Hydrocarbon Oil Duties Act 1979 (c. 5), s. 28(2), **Sch. 7**

Vehicles excise duty

11 Information about goods vehicles and registration of trailers.

- (1) The power to make regulations under the Vehicles (Excise) Act 1971 as to the declaration to be made and particulars to be furnished by a person applying for a licence under that Act shall, in the case of applications for licences for goods vehicles, include power to require the declaration and particulars to extend to any matter specified in subsection (2) below as to which the Secretary of State may require information with a view to an alteration in the basis on which duty is chargeable under that Act in respect of such vehicles.
- (2) The matters referred to in subsection (1) above are—
 - (a) the construction of the vehicle;
 - (b) the plated weights of the vehicle under [^{F9}Part II of the Road Traffic Act 1988];
 - (c) if the vehicle has no such plated weights, the weight, when laden with the maximum load which it is constructed or adapted to carry, of the vehicle or, if it falls within paragraph 6 of Schedule 4 to the said Act of 1971, of the single vehicle of which it is treated as forming part;
 - (d) the use to which the vehicle has been or is likely to be put.

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- (3) In section 23(d) of the said Act of 1971 (and subsection (3) of the section 23 set out in paragraph 20 of Part I of Schedule 7 to that Act) references to mechanically propelled vehicles in respect of which duty is not chargeable under that Act shall include references to trailers.
- (4) In this section “goods vehicle” and “trailer” have the same meaning as in Schedule 4 to the said Act of 1971.
- (5) This section shall apply to Northern Ireland with the substitution for references to the said act of 1971 of references to the Vehicles (Excise) Act (Northern Ireland) 1972 (and, in subsection (3), for the reference to Schedule 7 of a reference to Schedule 9) and with the substitution for the reference to [F10Part II of the Road Traffic Act 1988] of a reference to any corresponding provisions for the time being in force in Northern Ireland.

Textual Amendments

- F9** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\), s. 4, Sch. 3 para. 15\(a\)](#)
- F10** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\), s. 4, Sch. 3 para. 15\(b\)](#)

12 Charges on request for registration number.

- (1) Regulations under the ^{M1}Vehicles (Excise) Act 1971 may provide for a prescribed charge to be made in cases where by request a particular registration mark is assigned to a vehicle (whether on its first registration or later), having previously been assigned to another vehicle.
- (2) The regulations may—
 - (a) require the vehicle to which a mark is requested to be assigned, and also in prescribed cases the other vehicle, to be made available for inspection either at a place designated by or under the regulations, or elsewhere;
 - (b) provide for a prescribed charge to be made for the inspection, and for the whole or part of this charge to be retained whether or not the mark is assigned as requested.
- (3) Charges prescribed for the purposes of this section may be of any amount approved by the Treasury, and need not be related to the costs of making the assignment or (as the case may be) of arranging for any vehicle to be inspected.
- (4) The first regulations under the Vehicles (Excise) Act 1971 prescribing the amount of any charge by virtue of this section shall not be made unless a draft of a statutory instrument containing them has been laid before Parliament and approved by a resolution of each House; and those regulations shall not then be subject to annulment as otherwise provided for regulations under the Act.
- (5) The Vehicles (Excise) Act 1971 and this section shall be construed as if this section (without this subsection) were contained in that Act; and this section shall apply to Northern Ireland with the substitution for references to that Act of references to the ^{M2}Vehicles (Excise) Act (Northern Ireland) 1972.

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Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1976, Part I. (See end of Document for details)*

Marginal Citations

- M1 1971 c. 10.
- M2 1972 c. 10 (N.I.)

13 F11

Textual Amendments

- F11 S. 13 repealed by [Finance Act 1978 \(c. 42\)](#), **Sch. 13 Pt. I**

14 F12

Textual Amendments

- F12 S. 14 repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), s. 187(1), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)

15 F13

Textual Amendments

- F13 S. 15 repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**

16 F14

Textual Amendments

- F14 S. 16 repealed by [Finance Act 1977 \(c. 36\)](#), s. 59(5), **Sch. 9 Pt. I**

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1976, Part I.