



# Finance Act 1976

## 1976 CHAPTER 40

### PART I

#### CUSTOMS AND EXCISE

##### *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 Part II of the Road Traffic Act 1972 ;
  - (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.
- (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.

---

*Status: This is the original version (as it was originally enacted).*

---

- (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 Part II of the Road Traffic Act 1972 of a reference to any corresponding provisions for the time being in force in Northern Ireland.

## **12 Charges on request for registration number**

- (1) Regulations under the 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 Vehicles (Excise) Act (Northern Ireland) 1972.

## **13 Restriction of exemption for disabled persons**

- (1) Subject to subsection (2) below, a vehicle shall not be exempt from duty by virtue of section 7 of the Finance Act 1971 for any period after 6th April 1976 for which the person in whose name the vehicle is registered is entitled to a mobility allowance.
- (2) Where a person—
- (a) has before the said 6th April obtained, in pursuance of regulations made under the Vehicles (Excise) Act 1971, a document in the form of a licence in respect of a vehicle exempt under the said section 7 ; or
  - (b) has since the beginning of 1976 and before that date applied for the certificate required by the regulations for obtaining such a document,
- the vehicle shall not cease to be exempt by virtue of this section before the expiration of the period of validity of the document obtained by him before that date or, as the case may be, the first such document obtained by him after that date by virtue of the certificate.

- (3) This section shall apply to Northern Ireland with the substitution for any reference to the said section 7 of a reference to section 7(2A) of the Vehicles (Excise) Act (Northern Ireland) 1972 and for the reference to the Vehicles (Excise) Act 1971 of a reference to the said Act of 1972.

#### **14 Fishermen's tractors**

- (1) The Vehicles (Excise) Act 1971 shall be amended in accordance with subsections (2) to (4) below.
- (2) After paragraph 5 of Part I of Schedule 3 there shall be inserted—
- “5A In this Schedule " fisherman's tractor " means a tractor registered under this Act in the name of a person engaged in the business of sea fishing for food and not used on public roads for hauling anything except—
- (a) a fishing boat, and anything (including the catch) carried in it, which belongs to that person or to him and other persons engaged in that business in the same locality;
  - (b) fishing tackle or other equipment required by the crew, or for the operation, of any such boat;
  - (c) fishing tackle or other equipment required for, and the catch resulting from, fishing operations carried out with the tractor.”
- (3) In paragraph 1 in column 1 of Part II of that Schedule after the words " mowing machines " there shall be inserted the words " fishermen's tractors ".
- (4) In Part I of Schedule 4, in paragraph 3(c) for the words " or works truck " there shall be substituted the words " , works truck or fisherman's tractor " and in paragraph 9(1) after the definition of " farmer's goods vehicle " there shall be inserted—
- “ fisherman's tractor ' has the same meaning as in Schedule 3 to this Act;”.
- (5) In section 6(1) of the Finance Act 1971 (definition of " tractor ") after the words " paragraph 2 " there shall be inserted the words " or of ' fisherman's tractor' in paragraph 5A ".
- (6) Subsections (2) to (4) above shall also have effect in relation to the Vehicles (Excise) Act (Northern Ireland) 1972; and in paragraph 2(2) of Schedule 3 to that Act, after the words " sub-paragraph (1)" there shall be inserted the words " and ' fisherman's tractor' in paragraph 5A ".