

## SCHEDULES

### SCHEDULE 1

#### VEHICLES EXCISE DUTY

#### PART III

#### MISCELLANEOUS AMENDMENTS

##### *Introductory*

- 7 In this Part of this Schedule—  
"the 1971 Act" means the Vehicles (Excise) Act 1971; and  
"the 1972 Act" means the Vehicles (Excise) Act (Northern Ireland) 1972.

##### *Additional liability for evasion of duty*

- 8 In section 9(3) of the 1971 Act (circumstances in which additional liability for keeping unlicensed vehicle not to be payable) paragraphs (b) and (c) (vehicles not used or kept on a public road and vehicles not chargeable with duty) shall be omitted.
- 9 In section 9(4) of the 1972 Act (circumstances in which additional liability for keeping unlicensed vehicle not to be payable) paragraphs (b) and (c) (vehicles not used or kept on a public road and vehicles not chargeable with duty) shall be omitted.
- 10 In section 18A(7) of the 1971 Act (circumstances in which additional liability in relation to alteration of vehicle or its use not to be payable)—  
(a) for paragraph (b) (vehicle neither used nor kept on public road) there shall be substituted the word "or"; and  
(b) paragraph (d) (vehicle not chargeable with duty) and the word "or" immediately preceding it shall be omitted.
- 11 In section 18A(7) of the 1972 Act (circumstances in which additional liability in relation to alteration of vehicle or its use not to be payable)—  
(a) for paragraph (b) (vehicle neither used nor kept on public road) there shall be substituted the word "or"; and  
(b) paragraph (d) (vehicle not chargeable with duty) and the word "or" immediately preceding it shall be omitted.
- 12 In Part I of Schedule 7 to the 1971 Act (transitional modifications)—  
(a) in paragraph 7 paragraph (b)(ii) shall be omitted and in paragraph (b)(iii) for the words "paragraphs (c) and (d)" there shall be substituted the words "paragraph (d)"; and ,

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- (b) in paragraph 17A, paragraph (b)(ii) shall be omitted and in paragraph (b)(iii) for the words "paragraphs (c) and (d)" and "paragraph (d)" there shall be substituted respectively the words "paragraph (c)" and "that paragraph".
- 13 In Part I of Schedule 9 to the 1972 Act (transitional modifications)—
- (a) in paragraph 7, paragraph (b)(ii) shall be omitted and in paragraph (b)(iii) for the words "paragraphs (c) and (d)" there shall be substituted the words "paragraph (d)"; and
- (b) in paragraph 17A, paragraph (b)(ii) shall be omitted and in paragraph (b)(iii) for the words "paragraphs (c) and (d)" and "paragraph (d)" there shall be substituted respectively the words "paragraph (c)" and "that paragraph".

*Offences relating to trade licences*

- 14 In section 16(7) of the 1971 Act (offences relating to trade licences) after the words "keeping on a road" there shall be inserted "in any circumstances other than such circumstances as may have been prescribed under paragraph (c) of the proviso to subsection (1) above".
- 15 In section 16(8) of the 1972 Act (offences relating to trade licences) after the words "keeping on a road" there shall be inserted "in any circumstances other than such circumstances as may have been prescribed under subsection (2)(c)".

*Regulations concerning transfer etc. of vehicles*

- 16 (1) Section 23 of the 1971 Act (regulations with respect to the transfer and identification of vehicles) shall be amended as follows.
- (2) In paragraph (e) (inspection and surrender of registration documents) after the word "inspection" there shall be inserted the word ", transfer".
- (3) In that section as set out in paragraph 20 of Part I of Schedule 7 to the Act—
- (a) in subsection (1)(c) (requirements on person to whom vehicle transferred to furnish particulars) after the word "person" there shall be inserted the words "by whom or"; and
- (b) in subsection (1)(d) (issue, surrender etc. of registration books) before the word "surrender" there shall be inserted the word "transfer".
- (4) Regulation 12(1) of the Road Vehicles (Registration and Licensing) Regulations 1971 shall have effect on and after the day on which this paragraph comes into force as if sub-paragraph (3) above had been in force when that regulation was made.
- 17 (1) Section 23(1) of the 1972 Act (regulations with respect to transfer and identification of vehicles) shall be amended as follows.
- (2) In paragraph (e) (inspection and surrender of registration documents) after the word "inspection" there shall be inserted the word "transfer".
- (3) In that section as set out in paragraph 20 of Part I of Schedule 9 to the Act—
- (a) in paragraph (c) (requirements on person to whom vehicle transferred to furnish particulars) after the word "person" there shall be inserted the words "by whom or"; and
- (b) in paragraph (d) (issue, surrender etc. of registration books) before the word "surrender" there shall be inserted the word "transfer".

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- (4) Regulation 13(1) of the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973 shall have effect on and after the day on which this paragraph comes into force as if sub-paragraph (3) above had been in force when that regulation was made.

*Increase of certain penalties for offences under regulations*

- 18 (1) Section 37 of the 1971 Act (regulations) shall be amended as follows.
- (2) For paragraph (a) of subsection (3) (fine of level 3 on the standard scale on conviction for offences against certain regulations) there shall be substituted—
- “(a) in the case of regulations prescribed for the purposes of this paragraph, of regulations made under section 24 or of a contravention or failure to comply with requirements imposed in pursuance of section 23(a) above, level 3 on the standard scale;”;
- (3) After that subsection there shall be inserted—
- “(3A) The prescribing of regulations for the purposes of subsection (3)(a) above shall not affect the punishment for a contravention of or a failure to comply with those regulations before they were so prescribed.”.
- (4) For subsection (3) of that section as set out in paragraph 24 of Part I of Schedule 7 to the Act there shall be substituted—
- “(3) Any person who contravenes or fails to comply with any regulations under this Act (other than regulations under section 2(5), 11(3), 14, 20 or 24) shall be guilty of an offence and liable on summary conviction—
- (a) in the case of regulations prescribed for the purposes of this paragraph, to a fine not exceeding level 3 on the standard scale; and
- (b) in any other case, to a fine not exceeding level 2 on the standard scale.
- (3A) Regulations under section 14, 20 or 24 above may provide that a person who contravenes or fails to comply with any specified provision of the regulations shall be guilty of an offence and a person guilty of such an offence shall be liable on summary conviction—
- (a) in the case of regulations under section 14 or 20, to a fine not exceeding level 1 on the standard scale; and
- (b) in the case of regulations under section 24, to a fine not exceeding level 3 on the standard scale.
- (3B) The prescribing of regulations for the purposes of subsection (3Xa) above shall not affect the punishment for a contravention of or failure to comply with those regulations before they were so prescribed.”.
- 19 (1) Section 34 of the 1972 Act (regulations) shall be amended as follows.
- (2) For paragraph (a) of subsection (3) (fine of level 3 on the standard scale on conviction of offences against certain regulations) there shall be substituted—
- “(a) in the case of regulations prescribed for the purposes of this paragraph, of regulations made under section 24 or of a contravention or failure to comply with requirements imposed in pursuance of section 23(1)(a), level 3 on the standard scale;”;

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(3) After that subsection there shall be inserted—

“(3A) The prescribing of regulations for the purposes of subsection (3)(a) shall not affect the punishment for a contravention of or failure to comply with those regulations before they were so prescribed.”

(4) For subsection (3) of that section as set out in paragraph 24 of Part I of Schedule 9 to the Act there shall be substituted—

“(3) Any person who contravenes or fails to comply with any regulations under this Act (other than regulations under section 2(6), 11(3), 14, 20 or 24) shall be guilty of an offence and liable on summary conviction—

- (a) in the case of regulations prescribed for the purposes of this paragraph, to a fine not exceeding level 3 on the standard scale; and
- (b) in any other case, to a fine not exceeding level 2 on the standard scale.

(3A) Regulations under section 14, 20 or 24 may provide that a person who contravenes or fails to comply with any specified provision of the regulations shall be guilty of an offence and a person guilty of such an offence shall be liable on summary conviction—

- (a) in the case of regulations under section 14 or 20, to a fine not exceeding level 1 on the standard scale; and
- (b) in the case of regulations under section 24, to a fine not exceeding level 3 on the standard scale.

(3B) The prescribing of regulations for the purposes of subsection (3)(a) shall not affect the punishment for a contravention of or failure to comply with those regulations before they were so prescribed.”

#### *Dishonoured cheques*

20 In subsection (3) of section 102 of the Customs and Excise Management Act 1979 (penalty for failure to deliver up excise licence following dishonour of cheque) after paragraph (a) there shall be inserted the following paragraph—

“(aa) where the licence is a licence under the Vehicles (Excise) Act 1971, a penalty of whichever is the greater of—

- (i) level 3 on the standard scale, or
- (ii) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.”

21 After paragraph 2 of Part II of Schedule 6 to the 1972 Act (modified application of certain provisions of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972) there shall be added the following paragraph—

“3 Section 10(2) of the Transferred Excise Duties Act shall apply as if for the words from "in the case of onwards there were substituted the words "whichever is the greater of—

- (a) level 3 on the standard scale, or

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- (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.”