
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1995, Part VII. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

VEHICLE EXCISE AND REGISTRATION

PART VII

OFFENCES

- 35 (1) In section 31 of the 1994 Act (relevant period for purposes of additional liability) in subsection (5)(b) (case where duty or amount equal to duty has been paid) the words “(or an amount equal to the duty due)” shall be omitted.
- (2) This paragraph shall apply in relation to offences committed after the day on which this Act is passed.
- 36 (1) The following section shall be inserted after section 32 of the 1994 Act—

“32A Immobilisation, removal and disposal of vehicles.

Schedule 2A (which relates to the immobilisation of vehicles as regards which it appears that an offence under section 29(1) is being committed and to their removal and disposal) shall have effect.”

- (2) The following Schedule shall be inserted after Schedule 2 to the 1994 Act—

“SCHEDULE
2A

IMMOBILISATION, REMOVAL AND DISPOSAL OF VEHICLES

Immobilisation

- 1 (1) The Secretary of State may make regulations under this Schedule with respect to any case where an authorised person has reason to believe that, on or after such date as may be prescribed, an offence under section 29(1) is being committed as regards a vehicle which is stationary on a public road.
- (2) The regulations may provide that the authorised person or a person acting under his direction may—
- (a) fix an immobilisation device to the vehicle while it remains in the place where it is stationary, or
- (b) move it from that place to another place on the same or another public road and fix an immobilisation device to it in that other place.
- (3) The regulations may provide that on any occasion when an immobilisation device is fixed to a vehicle in accordance with the regulations the person fixing the device shall also fix to the vehicle a notice—

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- (a) indicating that the device has been fixed to the vehicle and warning that no attempt should be made to drive it or otherwise put it in motion until it has been released from the device;
 - (b) specifying the steps to be taken to secure its release;
 - (c) giving such other information as may be prescribed.
- (4) The regulations may provide that—
- (a) a vehicle to which an immobilisation device has been fixed in accordance with the regulations may only be released from the device by or under the direction of an authorised person;
 - (b) subject to that, such a vehicle shall be released from the device if the first and second requirements specified below are met.
- (5) The first requirement is that such charge in respect of the release as may be prescribed is paid in any manner specified in the immobilisation notice.
- (6) The second requirement is that—
- (a) a vehicle licence is produced in accordance with instructions specified in the immobilisation notice, and the licence is one which is in force for the vehicle concerned at the time the licence is produced, or
 - (b) where such a licence is not produced, such sum as may be prescribed is paid in any manner specified in the immobilisation notice.
- (7) The regulations may provide that they shall not apply in relation to a vehicle if—
- (a) a current disabled person’s badge is displayed on the vehicle, or
 - (b) such other conditions as may be prescribed are fulfilled;
- and “disabled person’s badge” here means a badge issued, or having effect as if issued, under any regulations for the time being in force under section 21 of the Chronically Sick and Disabled Persons Act 1970 or any regulations for the ^{M1}time being in force under section 14 of the ^{M2}Chronically Sick and Disabled Persons (Northern Ireland) Act 1978.
- (8) The regulations may provide that an immobilisation notice shall not be removed or interfered with except by or on the authority of a person falling within a prescribed description.

Offences connected with immobilisation

- 2 (1) The regulations may provide that a person contravening provision made under paragraph 1(8) is guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (2) The regulations may provide that a person who, without being authorised to do so in accordance with provision made under paragraph 1, removes or attempts to remove an immobilisation device fixed to a vehicle in accordance with the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) The regulations may provide that where they would apply in relation to a vehicle but for provision made under paragraph 1(7)(a) and the vehicle was not, at the time it was stationary, being used—

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- (a) in accordance with regulations under section 21 of the ^{M3}Chronically Sick and Disabled Persons Act 1970 or regulations under section 14 of the ^{M4}Chronically Sick and Disabled Persons (Northern Ireland) Act 1978, and
- (b) in circumstances falling within section 117(1)(b) of the ^{M5}Road Traffic Regulation Act 1984 or Article 174A(2)(b) of the ^{M6}Road Traffic (Northern Ireland) Order 1981 (use where a disabled person's concession would be available),

the person in charge of the vehicle at that time is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.

- (4) The regulations may provide that where—
 - (a) a person makes a declaration with a view to securing the release of a vehicle from an immobilisation device purported to have been fixed in accordance with the regulations,
 - (b) the declaration is that the vehicle is or was an exempt vehicle, and
 - (c) the declaration is to the person's knowledge either false or in any material respect misleading,he is guilty of an offence.
- (5) The regulations may provide that a person guilty of an offence by virtue of provision made under sub-paragraph (4) is liable—
 - (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Removal and disposal of vehicles

- 3 (1) The regulations may make provision as regards a case where—
 - (a) an immobilisation device is fixed to a vehicle in accordance with the regulations, and
 - (b) such conditions as may be prescribed are fulfilled.
- (2) The regulations may provide that an authorised person, or a person acting under the direction of an authorised person, may remove the vehicle and deliver it into the custody of a person—
 - (a) who is identified in accordance with prescribed rules, and
 - (b) who agrees to accept delivery in accordance with arrangements agreed between that person and the Secretary of State;and the arrangements may include provision as to the payment of a sum to the person into whose custody the vehicle is delivered.
- (3) The regulations may provide that the person into whose custody the vehicle is delivered may dispose of it, and in particular provision may be made as to—
 - (a) the time at which the vehicle may be disposed of;
 - (b) the manner in which it may be disposed of.

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- (4) The regulations may make provision allowing a person to take possession of the vehicle if—
- (a) he claims it before it is disposed of, and
 - (b) any prescribed conditions are fulfilled.
- (5) The regulations may provide for a sum of an amount arrived at under prescribed rules to be paid to a person if—
- (a) he claims after the vehicle’s disposal to be or to have been its owner,
 - (b) the claim is made within a prescribed time of the disposal, and
 - (c) any other prescribed conditions are fulfilled.
- (6) The regulations may provide that—
- (a) the Secretary of State, or
 - (b) a person into whose custody the vehicle is delivered under the regulations,
- may recover from the vehicle’s owner (whether or not a claim is made under provision made under sub-paragraph (4) or (5)) such charges as may be prescribed in respect of all or any of the following, namely, its release, removal, custody and disposal; and “owner” here means the person who was the owner when the immobilisation device was fixed.
- (7) The conditions prescribed under sub-paragraph (4) may include conditions as to—
- (a) satisfying the person with custody that the claimant is the vehicle’s owner;
 - (b) the payment of prescribed charges in respect of the vehicle’s release, removal and custody;
 - (c) the production of a vehicle licence;
 - (d) payment of a prescribed sum where a vehicle licence is not produced.
- (8) Without prejudice to anything in the preceding provisions of this paragraph, the regulations may include provision for purposes corresponding to those of sections 101 and 102 of the ^{M7}Road Traffic Regulation Act 1984 (disposal and charges) subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Offences as to securing possession of vehicles

- 4 (1) The regulations may provide that where—
- (a) a person makes a declaration with a view to securing possession of a vehicle purported to have been delivered into the custody of a person in accordance with provision made under paragraph 3,
 - (b) the declaration is that the vehicle is or was an exempt vehicle, and
 - (c) the declaration is to the person’s knowledge either false or in any material respect misleading,
- he is guilty of an offence.
- (2) The regulations may provide that a person guilty of such an offence is liable—

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- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Payment of sum where licence not produced

- 5 (1) The regulations may make provision as regards a case where a person pays a prescribed sum in pursuance of provision made under—
- (a) paragraph 1(6)(b), or
 - (b) paragraph 3(7)(d).
- (2) The regulations may—
- (a) provide for a voucher to be issued in respect of the sum;
 - (b) provide for setting the sum against the amount of any vehicle excise duty payable in respect of the vehicle concerned;
 - (c) provide for the refund of any sum;
 - (d) provide that where a voucher has been issued section 29(1) and any other prescribed provision of this Act shall not apply, as regards the vehicle concerned, in relation to events occurring in a prescribed period.
- (3) The regulations may make provision—
- (a) as to the information to be provided before a voucher is issued;
 - (b) as to the contents of vouchers;
 - (c) specifying conditions subject to which any provision under subparagraph (2)(b) to (d) is to have effect.
- (4) The regulations may make provision as to any case where a voucher is issued on receipt of a cheque which is subsequently dishonoured, and in particular the regulations may—
- (a) provide for a voucher to be void;
 - (b) provide that, where the sum concerned is set against the amount of any vehicle excise duty, the licence concerned shall be void;
 - (c) make provision under which a person is required to deliver up a void voucher or void licence.

Offences relating to vouchers

- 6 (1) The regulations may provide that—
- (a) a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a voucher that is void by virtue of provision made under paragraph 5(4);
 - (b) a person guilty of such an offence shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (2) The regulations may provide that a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a licence that is void by virtue of provision made under

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paragraph 5(4), and that a person guilty of such an offence shall be liable on summary conviction to a penalty of whichever is the greater of—

- (a) level 3 on the standard scale;
 - (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.
- (3) The regulations may provide that where a person is convicted of an offence under provision made by virtue of sub-paragraph (2) he must pay, in addition to any penalty, an amount found in accordance with prescribed rules.
- (4) The regulations may provide that if—
- (a) a voucher is void by virtue of provision made under paragraph 5(4),
 - (b) a person seeks to set the sum concerned against the amount of any vehicle excise duty, and
 - (c) he knows the voucher is void,
- he is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (5) The regulations may provide that a person who in connection with—
- (a) obtaining a voucher for which provision is made under paragraph 5, or
 - (b) obtaining a refund of any sum in respect of which such a voucher is issued,
- makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.
- (6) The regulations may provide that a person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person a voucher for which provision is made under paragraph 5.
- (7) The regulations may provide that a person guilty of an offence under provision made under sub-paragraph (5) or (6) is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Vouchers: general

- 7 Without prejudice to anything in paragraphs 5(4) and 6 the regulations may include provision for purposes corresponding to those of sections 19A and 36 subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Disputes

- 8 The regulations may make provision about the proceedings to be followed where a dispute occurs as a result of the regulations, and in particular provision may be made—

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- (a) for an application to be made to a magistrates' court or (in Northern Ireland) a court of summary jurisdiction;
- (b) for a court to order a sum to be paid by the Secretary of State.

Authorised persons

- 9 As regards anything falling to be done under the regulations (such as receiving payment of a charge or other sum or issuing a voucher) the regulations may provide that it may be done—
- (a) by an authorised person, or
 - (b) by an authorised person or a person acting under his direction.

Application of provisions

- 10 (1) The regulations may provide that they shall only apply where the authorised person has reason to believe that the offence mentioned in paragraph 1(1) is being committed before such date as may be prescribed.
- (2) The regulations may provide that they shall only apply where the vehicle mentioned in paragraph 1(1) is in a prescribed area.
- (3) Different dates may be prescribed under paragraph 1(1) or sub-paragraph (1) above in relation to different areas prescribed under sub-paragraph (2) above.

Interpretation

- 11 (1) The regulations may make provision as to the meaning for the purposes of the regulations of “owner” as regards a vehicle.
- (2) In particular, the regulations may provide that for the purposes of the regulations—
- (a) the owner of a vehicle at a particular time shall be taken to be the person by whom it is then kept;
 - (b) the person by whom a vehicle is kept at a particular time shall be taken to be the person in whose name it is then registered by virtue of this Act.
- 12 (1) The regulations may make provision as to the meaning in the regulations of “authorised person”.
- (2) In particular, the regulations may provide that—
- (a) references to an authorised person are to a person authorised by the Secretary of State for the purposes of the regulations;
 - (b) an authorised person may be a local authority or an employee of a local authority or a member of a police force or some other person;
 - (c) different persons may be authorised for the purposes of different provisions of the regulations.
- 13 In this Schedule—
- (a) references to an immobilisation device are to a device or appliance which is an immobilisation device for the purposes of section 104 of the ^{M8}Road Traffic Regulation Act 1984 (immobilisation of vehicles illegally parked);

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- (b) references to an immobilisation notice are to a notice fixed to a vehicle in accordance with the regulations;
- (c) “prescribed” means prescribed by regulations made under this Schedule.”

Marginal Citations

M1	1970 c. 44.
M2	1978 c. 53.
M3	1970 c. 44.
M4	1978 c. 53.
M5	1984 c. 27.
M6	S.I. 1981/154 (N.I.1).
M7	1984 c. 27.
M8	1984 c. 27.

- 37 (1) In section 37(2) of the 1994 Act (penalty where duty at higher rate is not paid) the following shall be omitted—
- (a) the words “(or, in Scotland, on indictment or on summary conviction)”, and
 - (b) the words “(or, in Scotland, the statutory maximum)”.
- (2) In section 41(1)(b) of the 1994 Act (order in Scotland in case of offence under section 37) the words “182 or” and “183 or” shall be omitted.
- (3) This paragraph shall apply in relation to proceedings begun after the day on which this Act is passed.

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