



Finance Act 2006

2006 CHAPTER 25

PART 1

EXCISE DUTIES

Vehicle excise duty

15 Late renewal supplement

In VERA 1994, after section 7B insert—

“7C Recovery of section 7A supplements: Scotland

- (1) The Secretary of State may by regulations provide for the recovery of supplement that has become payable under section 7A by diligence authorised by summary warrant.
- (2) Regulations under subsection (1) may, in particular, provide—
 - (a) for such summary warrants—
 - (i) to be granted by the sheriff on the application of the Secretary of State; and
 - (ii) to authorise any of the diligences mentioned in subsection (3);
 - (b) for such applications to be accompanied by a certificate mentioned in subsection (4); and
 - (c) for the fees and outlays of sheriff officers incurred in executing such summary warrants to be chargeable against the debtor.
- (3) The diligences referred to in subsection (2)(a)(ii) are—
 - (a) an attachment;
 - (b) an earnings arrestment;
 - (c) an arrestment and action of furthcoming or sale.

Status: This is the original version (as it was originally enacted).

- (4) The certificate referred to in subsection (2)(b) is a certificate by the Secretary of State —
- (a) stating that none of the persons specified in the application has paid the supplement due;
 - (b) stating that payment of the amount due from each such person has been demanded from him;
 - (c) stating whether in response to that demand any such person disputes liability to pay; and
 - (d) specifying the amount due from and unpaid by each such person.
- (5) No fee shall be chargeable by the sheriff officer against the debtor for—
- (a) collecting; or
 - (b) accounting to the Secretary of State for,
sums paid to him by the debtor in respect of the amount owing.
- (6) No summary warrant for recovery of supplement payable under section 7A may be granted against a person if—
- (a) he disputes liability to pay; or
 - (b) an action for payment to recover such supplement from him has already been raised.
- (7) Failure to respond to a demand to pay shall not be taken to mean liability to pay is disputed.
- (8) An action for payment to recover supplement payable under section 7A may be raised against a person notwithstanding that a summary warrant has already been granted for recovery of such supplement from him but only if none of the diligences mentioned in subsection (3) has been executed against him.
- (9) Where such an action is raised, the summary warrant shall cease to have effect in relation to such person.
- (10) This section extends to Scotland only.”