



# Finance Act 1959

## 1959 CHAPTER 58

### PART I

#### CUSTOMS AND EXCISE

#### **10 Excise duties on mechanically propelled vehicles kept, but not used, on roads**

- (1) The duties of excise chargeable under the Vehicles (Excise) Act, 1949, shall be chargeable in respect of the keeping of mechanically propelled vehicles on public roads in Great Britain while not used thereon as well as in respect of their use thereon; and accordingly the enactments mentioned in the Third Schedule to this Act shall have effect subject to the amendments specified in that Schedule.
- (2) For the purposes of the said duties, in so far as chargeable by virtue of this section, a vehicle shall be deemed—
  - (a) to be chargeable with the like duty as on the occasion of the issue of the licence or last licence issued in respect of the vehicle under the said Act of 1949, and to be so chargeable under that one of sections two to six of that Act under which it was chargeable on that occasion, or
  - (b) if no licence has been issued under that Act in respect of the vehicle, to be chargeable under section six of that Act.
- (3) Nothing in this section shall operate so as to render lawful the keeping of a vehicle for any period, in any manner or at any place if to do so would be unlawful apart from this section.
- (4) This section and the Third Schedule to this Act shall come into operation on the first day of October, nineteen hundred and fifty-nine.