
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 3

VEHICLE EXCISE DUTY: EXEMPT VEHICLES

Offence of not exhibiting nil licence

- 4 (1) In section 33 of the 1994 Act (not exhibiting licence), after subsection (1) there shall be inserted the following subsection—
- “(1A) A person is guilty of an offence if—
- (a) he uses, or keeps, on a public road an exempt vehicle,
 - (b) that vehicle is one in respect of which regulations under this Act require a nil licence to be in force, and
 - (c) there is not fixed to and exhibited on the vehicle in the manner prescribed by regulations made by the Secretary of State a nil licence for that vehicle which is for the time being in force.”
- (2) In subsection (2) of that section, after “(1)” there shall be inserted “ or (1A) ”.
- (3) For subsection (3) of that section there shall be substituted the following subsection—
- “(3) Subsections (1) and (1A)—
- (a) have effect subject to the provisions of regulations made by the Secretary of State, and
 - (b) are without prejudice to sections 29 and 43A.”
- (4) In subsection (4) of that section, for “in respect of which excise duty is chargeable” there shall be substituted “ which is kept or used on a public road ”.
- (5) After that subsection there shall be inserted the following subsection—
- “(5) The reference to a licence in subsection (4) includes a reference to a nil licence.”

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