



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Vehicle excise duty

20 Removal and disposal of vehicles.

- (1) In paragraph 3 of Schedule 2A to the ^{M1}Vehicle Excise and Registration Act 1994 (immobilisation, removal and disposal of vehicles), for sub-paragraph (1) there shall be substituted the following sub-paragraph—
- “(1) The regulations may make provision with respect to any case where—
- (a) an authorised person has reason to believe that an offence under section 29(1)—
- (i) is being committed as regards a vehicle which is stationary on a public road; or
- (ii) was being committed as regards a vehicle at a time when an immobilisation device which is fixed to the vehicle was fixed to it in accordance with the regulations;
- and
- (b) such conditions as may be prescribed are fulfilled.”
- (2) In sub-paragraph (2) of that paragraph, for “an authorised person, or a person acting under the direction of an authorised person” there shall be substituted “the authorised person, or a person acting under his direction”.
- (3) In sub-paragraph (6) of that paragraph, for “when the immobilisation device was fixed” there shall be substituted “when the vehicle was removed”.
- (4) This section shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Section 20. (See end of Document for details)*

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Subordinate Legislation Made

P1 [S. 20\(4\)](#) power fully exercised (3.10.1997): 8.10.1997 appointed by 1997/2392, art. 2

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Marginal Citations

M1 [1994 c. 22.](#)

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There are currently no known outstanding effects for the Finance Act 1997, Section 20.