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STATUTORY INSTRUMENTS

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**1997 No. 2439**

**The Vehicle Excise Duty (Immobilisation, Removal  
and Disposal of Vehicles) Regulations 1997**

**PART IV**

**PAYMENT OF SUM WHERE LICENCE IS NOT PRODUCED**

**Issue of vouchers**

**15.**—(1) This regulation applies where a surety payment has been made in respect of a vehicle under either—

- (a) regulation 6(3)(b); or
- (b) regulation 12(2)(c)(ii).

(2) Where this regulation applies a voucher shall be issued in respect of the surety payment to the person making the payment by an authorised person, in a case falling within paragraph (1)(a), or by the custodian, in a case falling within paragraph (1)(b).

(3) Where a voucher is so issued section 29(1) of the 1994 Act shall not apply as regards the vehicle concerned if it is used or kept on a public road without a vehicle licence being in force for it at any time during the period of 24 hours beginning with the time when the voucher was issued.

(4) Neither an authorised person nor a custodian shall issue a voucher unless they have been furnished with information as to the identity of the owner of the vehicle.

(5) A voucher shall contain the following information—

- (a) the registration mark of the vehicle concerned;
- (b) the date and time of day when the vehicle was released from the immobilisation device or, as the case may be, possession of it was taken;
- (c) the name and address of the owner or assumed owner;
- (d) the amount paid and the means by which it was paid;
- (e) the name and address of the person procuring the release of the vehicle or, as the case may be, taking possession of it;
- (f) particulars as to how a refund may be obtained in accordance with paragraph (6).

(6) The owner of a vehicle as respects which a voucher has been issued under this regulation shall be entitled to a refund of the amount of the surety payment represented by the voucher if—

- (a) within the period of 15 days beginning with the date on which the voucher was issued, the voucher is surrendered to a person authorised to issue vouchers or a custodian; and
- (b) a valid vehicle licence for the vehicle whose registration mark is given in the voucher is produced at the same time.

(7) Where a voucher is issued on receipt of a cheque which is subsequently dishonoured—

- (a) the voucher shall be void;

- (b) the person to whom the voucher is issued shall be required to deliver it up; and
- (c) no refund shall be payable under paragraph (6).

**Offences relating to vouchers**

**16.**—(1) Where a person who, in connection with—

- (a) obtaining a voucher under regulation 15, or
- (b) obtaining a refund of any sum in respect of which a voucher was issued,

makes a declaration which to his knowledge is either false or in any material respect misleading, he is guilty of an offence.

(2) A person is guilty of an offence if he forges, fraudulently alters, fraudulently uses or fraudulently lends a voucher or fraudulently allows a voucher to be used by another person.

(3) A person guilty of an offence under paragraph (1) or (2) 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 to both.