LOCAL TAXATION LICENCES

1953 No. 1560

The Road Vehicles (Excise Duties and Licences) Order, 1953

Made - - - - 28*th October*, 1953
Coming into Operation 4*th November*, 1953

At the Court at Buckingham Palace, the 28th day of October, 1953

Present,

The Queen's Most Excellent Majesty in Council

Whereas by section 8 of the Vehicles (Excise) Act, 1949(a), as amended by the Customs and Excise Act, 1952(b), (hereinafter as so amended referred to as " the Act ") it is enacted that—

(*a*) the duties chargeable under the Act shall be levied by county councils in accordance with provisions to be made for the purpose by Order in Council ; and

(*b*) subject to the provisions of the Act and of any Order in Council made under the said section 8 every county council and their officers shall have within their county for the purpose of levying the duties aforesaid the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to duties of excise, and to the issue and cancellation of licences on which duties of excise are imposed, and other matters under the Acts relating to duties of excise and excise licences, and all enactments relating to those duties and to punishments and penalties in connection therewith shall apply accordingly ; and

(*c*) without prejudice to the last foregoing provision every county council shall, subject to the provisions of any Order in Council made under the said section 8, have with respect to the said duties and licences the powers given by the said Acts to the Commissioners for the restoration of any forfeiture and the mitigation or remission of any penalty or any part thereof:

And Whereas by the Act it is further enacted that there shall be paid into the Exchequer in such manner and in accordance with such directions as may be contained in any Order in Council made under the Act—

(*a*) the duties levied by a county council under the said section 8 ;

(*b*) all penalties and forfeitures recovered under or in pursuance of the Act whether by a county council or by any other person:

And Whereas by the Act it is further enacted that provision may be made by Order in Council under the said section 8 for enabling the Minister to give such directions to county councils as he thinks necessary for securing uniformity of administration and otherwise for carrying the provisions of the Act and of any such Order into effect, and that it shall be the duty of county councils to comply with any directions so given:

(a) 12, 13 & 14 Geo. 6. c. 89. (b) 15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.

And Whereas by the Act it is further enacted that the expression "county" includes a county borough, and in Scotland a burgh within the meaning of the Local Government (Scotland) Act, 1947(a), containing a population according to the census for the time being last taken of or exceeding fifty thousand, and that the expression "county council" shall be construed accordingly:

And Whereas the Road Vehicles (Registration and Licensing) Orders, 1921 and 1937(b), made under section 1 of the Roads Act, 1920(c), (which contain provisions as to the collection of excise duties under that Act and matters connected therewith) are Orders in Council which by virtue of section 30 of the Act are still in force as if made under the corresponding provision of the Act:

And Whereas by the Act it is further enacted that any Order in Council made under the said section 8 may be revoked, varied or amended by a subsequent Order so made:

And Whereas it is expedient that the said Orders in Council should be revoked and superseded by this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred upon Her as aforesaid and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1.—(1) This Order may be cited as the Road Vehicles (Excise Duties and Licences) Order, 1953, and shall come into operation on the fourth day of November, 1953.

(2) The Interpretation Act, 1889(d), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

(3) The said Orders in Council are hereby revoked, without prejudice, however, to the validity of anything done thereunder or to any liability incurred in respect of an act or omission before the coming into operation of this Order, and any delegation or application made, licence granted, certificate or directions given before the said date shall, if in force immediately before that date, continue in force and have effect as if made, granted or given under the corresponding provisions of this Order, and any Motor Tax Account opened in the name of the Minister at any Bank in accordance with the provisions of the said Orders and still existing immediately before the said date shall be deemed for all purposes to be a Motor Tax Account opened under the corresponding provisions of this Order.

2. For the purpose of the exercise and performance by county councils of their powers, duties and liabilities in relation to levying the said duties, the enactments so applied as aforesaid in relation to the said duties shall have effect, subject to the following modifications:—

(*a*) Every county council may delegate to such of their officers as they may select any of the powers and duties now exercised or performed by officers of Customs and Excise in relation to duties of excise and excise licences, and any officer so selected shall be subject to the same liabilities as an officer of Inland Revenue or of Customs and Excise, and a county council shall not in relation to the exercise and performance of any of those powers and duties be subject to the authority, direction or control of the Treasury.

(a) 10 & 11 Geo. 6. c. 43.
(b) S.R. & O. 1921/221; 1937/227: 1921, p. 1131; 1937, p. 1681.
(c) 10 & 11 Geo. 5. c. 72. (d) 52 & 53 Vict. c. 63.

(*b*) Any person who is subject to any liability by reason of the failure to comply with any demand or request which may be made by an officer of Customs and Excise in relation to duties of excise and excise licences, or by reason of obstructing, molesting, or hindering any such officer, shall be subject to the same liability in the case of his failure to comply with a similar demand or request made by any officer selected by a county council in relation to the said duties, or in the case of his obstructing, molesting, or hindering an officer so selected.

(*c*) A county council may as respects the duties levied and licences issued by the council exercise the powers given to the Commissioners for the restoration of any forfeiture and the mitigation or remission of any penalty or any part thereof.

(*d*) Applications for a licence to which this Order refers in respect of any vehicle shall be made to the county council of the county in which such vehicle is ordinarily kept and used or in the case of a vehicle not ordinarily kept in any one area to the county council of the county in which the principal place of business of the owner of the vehicle is situate, and the licence for the vehicle shall be issued only by some officer authorised by such county council. Provided that the owner of any vehicle in respect of which a licence has been issued to him may, if the vehicle is not one which—

(*a*) is intended to be used solely for the purpose of being let on hire and driven by the person by whom the vehicle is hired or by persons under his control, or

(*b*) is chargeable with duty under section 4 or section 5 of the Act;

not later than 14 days after the expiration of such licence, apply for a further licence to, and such further licence may be issued by, such officers of the Post Office as may be authorised by the Postmaster-General.

3.—(1) Every county council shall forthwith pay the proceeds of the said duties and all other sums received by the council which are payable into the Exchequer by virtue of the Act, to the credit of an account to be opened under the title "Motor Tax Account" in the name of the Minister at the Bank at which the council keeps its other accounts, and all sums standing to such account shall on the instructions of the Minister be remitted from time to time to the "Motor Tax Account" at the Bank of England hereinafter referred to.

(2) An account under the title "Motor Tax Account" shall be opened in the name of the Minister at the Bank of England. For the purpose of paying to the Minister such sums as he may from time to time require for the satisfaction of claims for repayment in connection with the said duties or any of them including the sums required for making advances or reimbursements to county councils in connection with such repayments, payments may be made out of the said account on the joint signature of two officers authorised by the Minister and the Treasury respectively.

(3) The Postmaster-General shall pay the amount of the duties received by him in respect of licences for vehicles issued at Post Offices to the credit of the Motor Tax Account at the Bank of England at such convenient times as may be arranged by him with the Minister, and shall from time to time certify to the Minister the total amount of duties collected in respect of each description of licence and the amounts due and paid by him to the Motor Tax Account. The Postmaster-General may if he thinks fit vary such

certificate. Any certificate of the Postmaster-General shall, subject to any variations which may be made by a subsequent certificate, be conclusive evidence of the matters stated therein.

(4) At such times in each year as the Treasury and the Minister may direct the Bank of England shall transfer to the Exchequer Account the amount standing to the credit of the Motor Tax Account in excess of such minimum balance as the Treasury may from time to time determine, fractions of £1,000 in the amount so transferable being for this purpose neglected and carried forward in the Motor Tax Account.

4. Every county council shall keep such accounts and make such returns in relation to the said duties and other sums payable into the Motor Tax Account in such form and at such times and verified in such manner, and shall submit the same to audit in such manner and at such times as the Minister may direct.

5.—(1) The Minister may give such directions to county councils as he thinks necessary for securing uniformity of administration and otherwise for carrying the provisions of the Act and of this Order into effect, and it shall be the duty of county councils to comply with any directions so given.

(2) The Minister shall cause to be printed and provided the forms of licences and of applications for the same, and of declarations, notices, returns, books of account and other documents required by regulations under the Act, or otherwise by law required with respect to any matter to which this Order relates.

W. G. Agnew.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order re-enacts the Road Vehicles (Registration and Licensing) Order, 1921, as amended by the Road Vehicles (Registration and Licensing) (Amendment) Order, 1937, with amendments. The principal change is that the applications for renewal of a licence which can be made at Post Offices are restricted.

1953 No. 1561

The Road Vehicles (Transport Levy) Order, 1953

Made - - - - 28*th October*, 1953
Coming into Operation 5*th November*, 1953

At the Court at Buckingham Palace, the 28th day of October, 1953

Present,

The Queen's Most Excellent Majesty in Council

Whereas by section 12 of the Transport Act, 1953(**a**), (which provides for a charge, referred to as " the transport levy ", to be made on road vehicles), it is amongst other things enacted as follows:—

" **12.**—(5) Sections eight, nine, eleven to fifteen and twenty-one to twenty-five of the Vehicles (Excise) Act, 1949(**b**) (which contain provisions as to the collection of the excise duties under that Act and as

(**a**) 1 & 2 Eliz. 2. c. 13. (**b**) 12, 13 & 14 Geo. 6. c. 89.