

Road Traffic (Vehicles)(Taxing) Bill 2007

Explanatory Memorandum

Clause 1 Short title

This is the formal clause titling the Bill.

Clause 2 Commencement

This clause provides that clauses 1 and 2 come into operation on the day the Act receives Royal Assent and the remaining clause 3 will come in to operation on the day on which the *Road Traffic (Administration) Act 2007* comes into operation.

Clause 3 Imposition of tax

This clause authorises the imposition of certain charges levied under section 7(3) of the *Road Traffic (Vehicles) Act 2007*, to the extent that those fees or charges may be a tax.