

Section 31 – Law enforcement	
<p><i>S31(1) Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice –</i></p> <p><i>(d) the assessment or collection of any tax or duty or of any imposition of a similar nature</i></p>	
<i>Factors for disclosure</i>	<i>Factors for with-holding</i>
<p>Transparency.</p> <p>To demonstrate that DVLA deals with all enforcement cases with a consistent, even handed and fair approach.</p> <p>To show that the Agency is effectively collecting Vehicle Excise Duty (VED) and taking the appropriate action against those who do not comply with their legal obligation to license their vehicles appropriately.</p>	<p>To ensure that information about the specific enforcement action taken is not utilised to avoid or frustrate the collection of VED.</p> <p>To ensure that the Agency's enforcement with regards to VED remains effective.</p> <p>To ensure that DVLA continues to deter and prevent the evasion of VED effectively.</p>
<p><i>Reasons why public interest favours withholding information</i></p> <p>The payment of VED is a legal requirement and therefore it is in the public interest that the Agency collects this duty as effectively as possible, including the operation of measures to deter and detect VED evasion. Disclosure of the information requested would, or would be likely to reduce the effectiveness of the Agency's processes to collect VED and prevent VED evasion. For these reasons, the Agency believes the public interest in withholding the requested information outweighs disclosure.</p>	