



Vehicle Excise and Registration Act 1994

CHAPTER 22

LONDON: HMSO



Vehicle Excise and Registration Act 1994

CHAPTER 22

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Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

An Act to consolidate the enactments relating to vehicle excise duty and the registration of vehicles. [5th July 1994]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

1.—(1) A duty of excise (“vehicle excise duty”) shall be charged in respect of every mechanically propelled vehicle which is used, or kept, on a public road in the United Kingdom and shall be paid on a licence to be taken out by the person keeping the vehicle. Duty and licences.

(2) A licence taken out for a vehicle is in this Act referred to as a “vehicle licence”.

2.—(1) Vehicle excise duty in respect of a vehicle of any description is chargeable by reference to the annual rate currently applicable to it in accordance with the provisions of Schedule 1 which relate to vehicles of that description. Annual rates of duty.

(2) But where vehicle excise duty is chargeable in respect of the keeping of a vehicle on a road (and not in respect of its use), the duty is chargeable in accordance with subsection (3) or (4).

(3) Where one or more vehicle licences have previously been issued for the use of the vehicle, duty in respect of the keeping of the vehicle on a road is chargeable by reference to the annual rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences).

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(4) In any other case, duty in respect of such keeping is chargeable by reference to whichever of the annual rates currently specified in Part I of Schedule 1 is applicable to a vehicle constructed at the same time as the vehicle.

Duration of licences.

3.—(1) A vehicle licence may be taken out for any vehicle for any period of twelve months running from the beginning of the month in which the licence first has effect.

(2) Where the annual rate of vehicle excise duty in respect of vehicles of any description exceeds £50, a vehicle licence may be taken out for a vehicle of that description for a period of six months running from the beginning of the month in which the licence first has effect.

(3) The Secretary of State may by order provide that a vehicle licence may be taken out for a vehicle for such period as may be specified in the order.

(4) An order under subsection (3) may specify—

- (a) a period of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect,
- (b) in the case of a licence taken out on the first registration under this Act of a vehicle of such description as may be specified in the order, a period exceeding by such number of days (not exceeding thirty) as may be determined by or under the order the period for which the licence would otherwise have effect by virtue of subsection (1) or (2) or of an order under paragraph (a), or
- (c) in the case of a vehicle of such description (or of such description and used in such circumstances) as may be specified in the order, a period of less than one month.

(5) An order under subsection (3)—

- (a) may be made so as to apply only to vehicles of specified descriptions, and
- (b) may make different provision for vehicles of different descriptions or for different circumstances.

(6) The power to make an order under subsection (3) includes power to make transitional provisions and to amend or repeal subsection (1) or (2).

Amount of duty.

4.—(1) Where a vehicle licence for a vehicle of any description is taken out for any period of twelve months, vehicle excise duty shall be paid on the licence at the annual rate of duty applicable to vehicles of that description.

(2) Where a vehicle licence for a vehicle of any description is taken out for a period of six months, vehicle excise duty shall be paid on the licence at a rate equal to fifty-five per cent. of that annual rate.

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(3) In determining a rate of duty under subsection (2) any fraction of five pence—

- (a) if it exceeds two and a half pence, shall be treated as five pence, and
- (b) otherwise, shall be disregarded.

(4) Where a vehicle licence for a vehicle of any description is taken out for a period specified in an order under section 3(3), vehicle excise duty shall be paid on the licence at such rate as may be specified in the order.

(5) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of—

- (a) a fixed number of months other than twelve, or
- (b) less than one month,

shall be such as to bear to the annual rate of duty applicable to the vehicle no less proportion than the period for which the licence is taken out bears to a year.

(6) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of three months or a period of four months shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.

(7) The power to make an order under section 3(3) includes power to amend or repeal subsection (2) or (3) of this section.

5.—(1) No vehicle excise duty shall be charged in respect of a vehicle if it is an exempt vehicle. Exempt vehicles.

(2) Schedule 2 specifies descriptions of vehicles which are exempt vehicles.

6.—(1) Vehicle excise duty shall be levied by the Secretary of State. Collection etc. of duty.

(2) For the purpose of levying vehicle excise duty the Secretary of State and his officers (including any body or person authorised by the Secretary of State to act as his agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to—

- (a) duties of excise (other than duties on imported goods),
- (b) the issue and cancellation of licences on which duties of excise are imposed, and
- (c) other matters (not being matters relating only to duties on imported goods),

under the enactments relating to duties of excise and excise licences.

(3) The enactments relating to duties of excise, or punishments and penalties in connection with those duties, (other than enactments relating only to duties on imported goods) apply accordingly.

(4) Subsections (2) and (3) have effect subject to the provisions of this Act (including in particular, in the case of subsection (3), subsection (6) of this section and sections 47, 48 and 56).

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(5) The Secretary of State has with respect to vehicle excise duty and licences under this Act the powers given to the Commissioners of Customs and Excise by the enactments relating to duties of excise and excise licences for the mitigation or remission of any penalty or part of a penalty.

(6) Vehicle excise duty, and any sums received by the Secretary of State by virtue of this Act by way of fees, shall be paid into the Consolidated Fund.

Vehicle licences

Issue of vehicle
licences.

7.—(1) Every person applying for a vehicle licence shall—

- (a) make such a declaration, and
- (b) furnish such particulars,

(whether or not with respect to the vehicle for which the licence is to be taken out) as may be prescribed by regulations made by the Secretary of State.

(2) The declarations and particulars which may be so prescribed include, in relation to a person applying for a licence for a goods vehicle, a declaration as to, and particulars of, any of the matters specified in subsection (3) as to which the Secretary of State may require information with a view to an alteration in the basis on which vehicle excise duty is chargeable in respect of goods vehicles.

(3) The matters referred to in subsection (2) are—

- (a) the construction of the vehicle,
- (b) the vehicle's plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) or, if the vehicle has no such weight, the vehicle's weight when laden with the maximum load which it is constructed or adapted to carry, and
- (c) the use to which the vehicle has been or is likely to be put.

(4) A vehicle licence—

- (a) is issued for the vehicle specified in the application for the licence, and
- (b) does not entitle the person to whom it is issued to use or keep any other vehicle.

(5) The Secretary of State is not required to issue a vehicle licence for which an application is made unless he is satisfied—

- (a) that the licence applied for is the appropriate licence for the vehicle specified in the application, and
- (b) in the case of an application for a licence for a vehicle purporting to be the first application for a licence for the vehicle, that a licence has not previously been issued for the vehicle.

(6) Regulations made by the Secretary of State may provide for—

- (a) the issue of a new vehicle licence in the place of a licence which is or may be lost, stolen, destroyed or damaged, and
- (b) the fee to be paid on the issue of a new licence.

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(7) Where, following an application made in accordance with regulations under paragraph 13 of Schedule 1, a licence is issued for a goods vehicle at the rate of duty applicable to a weight specified in the application which is lower than its actual weight, that lower weight is to be shown on the licence.

8.—(1) Where an application is made for a vehicle licence for a vehicle which—

Vehicles removed into UK.

(a) appears to the Secretary of State to have been removed into the United Kingdom from a place outside the United Kingdom, and

(b) is not already registered under this Act,

the Secretary of State may refuse to issue the licence unless subsection (2) applies to the vehicle.

(2) This subsection applies to a vehicle if the Secretary of State is satisfied in relation to the removal of the vehicle into the United Kingdom—

(a) that any value added tax charged on the acquisition of the vehicle from another member State, or on any supply involving its removal into the United Kingdom, has been or will be paid or remitted,

(b) that any value added tax or customs duty charged on the importation of the vehicle from a place outside the member States has been or will be paid or remitted, or

(c) that no such tax or duty has been charged on the acquisition or importation of the vehicle or on any supply involving its removal into the United Kingdom.

9.—(1) Where an application is made for a vehicle licence for a vehicle for any period, the Secretary of State may, if he thinks fit, instead of issuing immediately a vehicle licence for that period—

Temporary vehicle licences.

(a) issue a vehicle licence (a “temporary licence”) for fourteen days, or such other period as may be prescribed by regulations made by the Secretary of State, having effect from such day as may be so prescribed, and

(b) from time to time issue a further temporary licence for the vehicle.

(2) Nothing in this section affects the amount of any duty payable on a vehicle licence.

(3) Where an application for a vehicle licence is made to a body (other than a Northern Ireland department) authorised by the Secretary of State to act as his agent for the purpose of issuing licences, the body may, before issuing a licence under subsection (1)(a), require the applicant to pay to it in connection with the issue a fee of £2.

(4) The Secretary of State may by regulations substitute for the sum for the time being specified in subsection (3) such other sum as may be prescribed by the regulations.

10.—(1) Any vehicle licence may be transferred in the manner prescribed by regulations made by the Secretary of State.

Transfer and surrender of vehicle licences.

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(2) The holder of a vehicle licence may at any time surrender the licence to the Secretary of State.

(3) Where—

- (a) a person surrenders under subsection (2) a temporary licence issued pursuant to an application for a vehicle licence, and
- (b) a further vehicle licence issued pursuant to the application is either held by him at the time of the surrender of the temporary licence or received by him after that time,

the further licence ceases to be in force and the person shall immediately return it to the Secretary of State.

Trade licences

Issue of trade licences.

11.—(1) Where—

- (a) a motor trader or vehicle tester, or
- (b) a person who satisfies the Secretary of State that he intends to commence business as a motor trader or vehicle tester,

applies to the Secretary of State (in the manner prescribed by regulations made by the Secretary of State) to take out a licence under this section (a “trade licence”), the Secretary of State may, subject to the conditions so prescribed, issue such a licence to him on payment of vehicle excise duty at the rate applicable to the licence.

(2) In the case of a motor trader who is a manufacturer of vehicles, a trade licence is a licence for—

- (a) all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader,
- (b) all vehicles kept and used by him solely for purposes of conducting research and development in the course of his business as such a manufacturer, and
- (c) all vehicles which are from time to time submitted to him by other manufacturers for testing on roads in the course of that business.

(3) In the case of any other motor trader, a trade licence is a licence for all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader.

(4) In the case of a vehicle tester, a trade licence is a licence for all vehicles which are from time to time submitted to him for testing in the course of his business as a vehicle tester.

Use of vehicles by holders of trade licences.

12.—(1) The holder of a trade licence is not entitled by virtue of the licence—

- (a) to use more than one vehicle at any one time,
- (b) to use a vehicle for any purpose other than a purpose prescribed by regulations made by the Secretary of State, or
- (c) except in such circumstances as may be so prescribed, to keep any vehicle on a road if it is not being used on the road.

(2) The Secretary of State shall by regulations prescribe—

- (a) the conditions subject to which trade licences are to be issued, and

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- (b) the purposes for which the holder of a trade licence may use a vehicle by virtue of the licence.

(3) The purposes which may be prescribed as those for which the holder of a trade licence may use a vehicle under the licence shall not include the conveyance of goods or burden of any description other than—

- (a) a load which is carried solely for the purpose of testing or demonstrating the vehicle or any of its accessories or equipment and which is returned to the place of loading without having been removed from the vehicle except for that purpose or in the case of accident,
- (b) in the case of a vehicle which is being delivered or collected, a load consisting of another vehicle used or to be used for travel from or to the place of delivery or collection,
- (c) a load built in as part of the vehicle or permanently attached to it,
- (d) a load consisting of parts, accessories or equipment designed to be fitted to the vehicle and of tools for fitting them to the vehicle, or
- (e) a load consisting of a trailer other than a trailer which is for the time being a disabled vehicle.

(4) For the purposes of subsection (3), where a vehicle is so constructed that a trailer may by partial superimposition be attached to the vehicle in such a manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, the vehicle and the trailer are deemed to constitute a single vehicle.

(5) In subsection (3)(e) “disabled vehicle” includes a vehicle which has been abandoned or is scrap.

13.—(1) A trade licence may be taken out—

- (a) for one calendar year,
- (b) for a period of six months beginning with the first day of January or of July, or
- (c) where subsection (2) applies, for a period of seven, eight, nine, ten or eleven months beginning with the first day of any month other than January or July.

Trade licences:
duration and
amount of duty.

(2) This subsection applies where the person taking out the licence—

- (a) is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)), or
- (b) does not hold any existing trade licence.

(3) The rate of duty applicable to a trade licence taken out for a calendar year is—

- (a) the annual rate currently applicable to a vehicle under subparagraph (1)(c) of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and
- (b) otherwise, the annual rate currently applicable to a vehicle under paragraph 1(b) of Schedule 1.

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(4) The rate of duty applicable to a trade licence taken out for a period of six months is fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year.

(5) The rate of duty applicable to a trade licence taken out for a period of seven, eight, nine, ten or eleven months is the aggregate of—

- (a) fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year, and
- (b) one-sixth of the amount arrived at under paragraph (a) in respect of each month in the period in excess of six.

(6) In determining a rate of duty under subsection (4) or (5) any fraction of five pence—

- (a) if it exceeds two and a half pence, shall be treated as five pence, and
- (b) otherwise, shall be disregarded.

Trade licences:
supplementary.

14.—(1) Nothing in sections 11 to 13 prevents a person entitled to take out a trade licence from holding two or more trade licences.

(2) The holder of a trade licence may at any time surrender the licence to the Secretary of State.

(3) Where—

- (a) the Secretary of State refuses an application for a trade licence by a person entitled to make such an application, and
- (b) the applicant, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,

the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the applicant.

(4) Regulations made by the Secretary of State may provide for—

- (a) the issue of a new trade licence in the place of a licence which is or may be lost, stolen, destroyed or damaged, and
- (b) the fee to be paid on the issue of a new licence.

Additional duty, rebates etc.

Vehicles becoming
chargeable to duty
at higher rate.

15.—(1) Where—

- (a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty, and
- (b) at any time while the licence is in force the vehicle is used so as to subject it to a higher rate,

duty at the higher rate becomes chargeable in respect of the licence for the vehicle.

(2) For the purposes of subsection (1) a vehicle is used so as to subject it to a higher rate if it is used in an altered condition, in a manner or for a purpose which—

- (a) brings it within, or
- (b) if it was used solely in that condition, in that manner or for that purpose, would bring it within,

a description of vehicle to which a higher rate of duty is applicable.

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(3) For the purposes of subsection (1) a vehicle in respect of which a lower rate of duty is chargeable by virtue of regulations under paragraph 13 of Schedule 1 is also used so as to subject it to a higher rate if it is used in contravention of a condition imposed under or by virtue of subparagraph (2) of that paragraph.

(4) Where duty at a higher rate becomes chargeable under subsection (1) in respect of a vehicle licence, the licence may be exchanged for a new vehicle licence for the period—

- (a) beginning with the date on which the higher rate of duty becomes chargeable, and
- (b) ending with the period for which the original licence was issued.

(5) A new vehicle licence may be obtained under subsection (4) only on payment of the appropriate proportion of the difference between—

- (a) the amount of duty payable on the original licence, and
- (b) the amount of duty payable on a vehicle licence taken out for the period for which the original licence was issued but at the higher rate of duty.

(6) For the purposes of subsection (5) “the appropriate proportion” means the proportion which the number of months in the period—

- (a) beginning with the date on which the higher rate of duty becomes chargeable, and
- (b) ending with the period for which the original licence was issued, bears to the number of months in the whole of the period for which the original licence was issued (any incomplete month being treated as a whole month).

(7) If the higher rate has been changed since the issue of the original licence, the amount under subsection (5)(b) is calculated as if that rate had been in force at all material times at the level at which it is in force when it becomes chargeable.

16.—(1) Duty at a higher rate does not become chargeable under section 15—

Exceptions from charge at higher rate in case of tractive units.

- (a) where subsection (2) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (3),
- (b) where subsection (4) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (5), or
- (c) where subsection (6) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (7).

(2) This subsection applies in relation to a tractive unit where—

- (a) a vehicle licence for—
 - (i) a tractive unit having two axles which is to be used only with semi-trailers with not fewer than two axles, or
 - (ii) a tractive unit having two axles which is to be used only with semi-trailers with not fewer than three axles,
 has been taken out for the tractive unit, and

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- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having two axles which—
- (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) equal to the maximum laden weight at which a tractive unit having two axles may lawfully be used in Great Britain with a semi-trailer with a single axle, and
 - (ii) is to be used with semi-trailers with any number of axles.
- (3) The tractive unit is being used in accordance with this subsection where—
- (a) it is used with a semi-trailer with a single axle, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subsection (2)(b)(i).
- (4) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for a tractive unit having two axles which is to be used only with semi-trailers with not fewer than three axles has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having two axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) of 33,000 kilograms, and
 - (ii) is to be used with semi-trailers with not fewer than two axles.
- (5) The tractive unit is being used in accordance with this subsection where—
- (a) it is used with a semi-trailer with two axles, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed 33,000 kilograms.
- (6) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for a tractive unit having three or more axles which is to be used only with semi-trailers with not fewer than two axles has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having three or more axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) equal to the maximum laden weight at which a tractive unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle, and
 - (ii) is to be used with semi-trailers with any number of axles.
- (7) The tractive unit is being used in accordance with this subsection where—
- (a) it is used with a semi-trailer with a single axle, and

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- (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subsection (6)(b)(i).

17.—(1) Where a vehicle licence has been taken out for a vehicle of any description, duty at a higher rate applicable to a vehicle of another description does not become chargeable under section 15 unless the vehicle as used while the licence is in force satisfies all the conditions which must be satisfied in order to bring the vehicle into the other description of vehicle for the purposes of vehicle excise duty.

Other exceptions from charge at higher rate.

(2) Where—

- (a) duty has been paid in respect of a vehicle at a rate applicable under Part VIII of Schedule 1, and
- (b) the vehicle is to a substantial extent being used for the conveyance of goods or burden belonging to a particular person (whether the person keeping the vehicle or not),

duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used for the conveyance without charge in the course of their employment of employees of the person to whom the goods or burden belong.

(3) Where duty has been paid in respect of a vehicle at a rate applicable to a farmer's goods vehicle under Part VIII of Schedule 1, duty at a higher rate does not become chargeable under section 15 by reason only of use such as is specified in subsection (4) if it is shown that the conditions specified in subsection (5) are satisfied.

(4) The use referred to in subsection (3) is use, on an occasion when the vehicle is being used by the person in whose name it is registered under this Act for the conveyance of produce of agricultural land which he occupies or of articles required for the purposes of such land, for the conveyance for another person engaged in agriculture of—

- (a) produce of agricultural land occupied by the other person, or
- (b) articles required for the purposes of such land.

(5) The conditions referred to in subsection (3) are—

- (a) that the use is only occasional,
- (b) that the goods conveyed for the other person represent only a small proportion of the total amount of goods which the vehicle is conveying on the occasion, and
- (c) that no payment or reward of any kind is, or is agreed to be, made or given for the conveyance of the goods of the other person.

(6) Where duty has been paid in respect of a vehicle either—

- (a) as an agricultural tractor under Part IV of Schedule 1, or
- (b) as a farmer's goods vehicle under Part VIII of that Schedule,

duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used, by the person in whose name it is registered under this Act, for conveying to or from any agricultural land occupied by him livestock owned by him in connection with the agricultural activities carried on by him on that land.

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(7) Subsection (6)—

- (a) applies only in Northern Ireland, and
- (b) does not have effect in relation to a vehicle used for conveying any livestock which for the time being is part of the stock in trade of a dealer in cattle and is conveyed in the course of his business as such a dealer.

(8) This section does not have effect where section 15 applies by reason of the use of a vehicle in contravention of a condition imposed under or by virtue of paragraph 13(2) of Schedule 1.

Vehicles for export becoming liable to VAT.

18.—(1) Where, by virtue of sub-paragraph (2) of paragraph 23 of Schedule 2, a vehicle which is an exempt vehicle under sub-paragraph (1) of that paragraph is deemed never to have been an exempt vehicle under that sub-paragraph, vehicle excise duty is payable—

- (a) by the person by whom the vehicle was acquired from its manufacturer, in relation to the whole period since the registration of the vehicle, or
- (b) by any other person who is for the time being the keeper of the vehicle, in relation to the period since the vehicle was first kept by him,

unless, or except to the extent that, the Secretary of State waives payment of the duty.

(2) Subsection (1) is without prejudice to section 30; but duty with respect to a vehicle is not payable by a person under that subsection in relation to any part of a period if an amount with respect to it has been ordered to be paid by him under that section in relation to the part of the period.

Surrender of licences.

19.—(1) Where a licence is surrendered to the Secretary of State under section 10(2) or 14(2), the holder is entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount equal to one-twelfth of the annual rate of duty chargeable on the licence in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender.

(2) If during the currency of a temporary licence issued in pursuance of an application for a vehicle licence for any period the temporary licence is surrendered under section 10(2), it is treated for the purposes of subsection (1) as issued for that period.

Combined road-rail transport of goods.

20.—(1) This section applies where—

- (a) goods are loaded on a relevant goods vehicle for transport between member States,
- (b) the vehicle is transported by rail between the nearest suitable rail loading station to the point of loading and the nearest suitable rail unloading station to the point of unloading, and
- (c) part of the rail transport of the vehicle takes place in the United Kingdom at a time when a vehicle licence for it is in force.

PART I

(2) Where this section applies, the holder of the licence is, on making a claim, entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount calculated by the method prescribed by regulations made by the Secretary of State.

(3) In this section “relevant goods vehicle” means a goods vehicle which—

- (a) has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) which exceeds 3,500 kilograms, or
 - (b) does not have a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) but has a design weight which exceeds 3,500 kilograms.
- (4) The Secretary of State may by regulations prescribe—
- (a) when and how a claim for a rebate under this section is to be made, and
 - (b) the evidence to be provided in support of such a claim.

PART II

REGISTRATION OF VEHICLES

Registration

21.—(1) The Secretary of State shall, on the first issue by him of a vehicle licence for a vehicle, register the vehicle in such manner as he thinks fit without any further application by the person taking out the licence. Registration of vehicles.

(2) Where particulars in respect of a vehicle are furnished to the Secretary of State in accordance with regulations under section 24 before he first issues a vehicle licence for the vehicle, he shall so register the vehicle on receiving the particulars.

22.—(1) The Secretary of State may by regulations—

- (a) make provision with respect to the registration of vehicles (including, in particular, the form of and the particulars to be included in the register of trade licences),
- (b) require the Secretary of State to make with respect to registered vehicles the returns prescribed by the regulations,
- (c) provide for making any particulars contained in the register available for use by the persons prescribed by the regulations on payment, in cases so prescribed, of a fee of such amount as appears to the Secretary of State reasonable in the circumstances of the case,
- (d) require a person by or to whom any vehicle is sold or disposed of to furnish the particulars prescribed by the regulations in the manner so prescribed,
- (e) provide for the issue of registration documents in respect of the registration of a vehicle,
- (f) provide for the transfer, surrender and production of registration documents,
- (g) provide for the inspection of registration documents by the persons prescribed by the regulations, and

Registration regulations.

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- (h) provide for the issue of new registration documents in place of registration documents which are or may be lost, stolen, destroyed or damaged.
- (2) Regulations made by the Secretary of State may—
 - (a) extend any of the provisions as to registration (and provisions incidental to any of those provisions) to, and
 - (b) provide for the identification of,
 - any exempt vehicles, any vehicles belonging to the Crown or any trailers (within the meaning of Part VIII of Schedule 1).
- (3) Regulations under subsection (2) which require a person to furnish information relating to a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2 may require him to furnish (in addition) such evidence of the facts giving rise to the exemption as is prescribed by the regulations.

Registration marks

Registration marks.

- 23.—**(1) Where the Secretary of State registers a vehicle under section 21(1) he shall assign to the vehicle a mark (a “registration mark”) indicating the registered number of the vehicle.
- (2) The Secretary of State may, in such circumstances as he may determine—
- (a) assign a registration mark to a vehicle to which another registration mark has previously been assigned,
 - (b) assign to a vehicle (whether on its first registration or later) a registration mark previously assigned to another vehicle,
 - (c) (whether or not in connection with an assignment within paragraph (a) or (b)) withdraw any registration mark for the time being assigned to a vehicle, and
 - (d) re-assign to a vehicle a registration mark previously assigned to it but subsequently withdrawn.
- (3) The Secretary of State may by regulations provide that the registration mark for the time being assigned to a vehicle shall be fixed, in the manner prescribed by the regulations, on the vehicle, on any other vehicle drawn by the vehicle or on both.
- (4) The Secretary of State may by regulations prescribe—
- (a) the size, shape and character of registration marks to be fixed on any vehicle, and
 - (b) the manner in which registration marks are to be displayed and rendered easily distinguishable (whether by day or by night).
- (5) The Secretary of State may by regulations—
- (a) make provision for assigning general registration marks to persons holding trade licences and (in particular) prescribe the registration marks to be carried by vehicles the use of which is authorised by a trade licence, and
 - (b) make provision for the issue of trade plates to holders of trade licences and for the charging of a fee for the replacement of trade plates which are or may be lost, stolen, destroyed or damaged.

PART II

Assignment of
registration
marks by motor
dealers.

24.—(1) The Secretary of State may by regulations make such provision as he considers appropriate with respect to the allocation of registration marks for vehicles to motor dealers who—

- (a) apply for such allocations, and
- (b) appear to the Secretary of State suitable to receive them,

and with respect to the assigning of the marks to vehicles by motor dealers.

(2) Regulations under this section may, in particular, include provision—

- (a) as to the mode of application for the allocation of registration marks,
- (b) as to the transfer of registration marks allocated to a motor dealer in cases where the motor dealer dies or becomes incapacitated or bankrupt and in such other cases as may be prescribed by the regulations, and
- (c) as to the cancellation of allocations of registration marks.

(3) The provision which may be made by regulations under this section also includes provision for—

- (a) restricting the circumstances in which a motor dealer may assign a registration mark to a vehicle,
- (b) securing that registration marks allocated to a motor dealer are assigned by him in such sequence as the Secretary of State considers appropriate and that no registration mark is assigned to a vehicle to which a registration mark has already been assigned, and
- (c) requiring a motor dealer to furnish to the Secretary of State within the period prescribed by the regulations such particulars in respect of each vehicle to which the motor dealer assigns a registration mark as are so prescribed.

(4) Where—

- (a) the Secretary of State—
 - (i) rejects an application by a motor dealer for an allocation of registration marks, or
 - (ii) cancels an allocation of registration marks made to a motor dealer, and
- (b) the motor dealer, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,

the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the motor dealer.

(5) Where the Secretary of State cancels an allocation of registration marks made to a motor dealer—

- (a) the cancellation does not take effect before the end of the period prescribed by regulations made by the Secretary of State, and
- (b) where during that period the motor dealer requests the Secretary of State to review his decision, the cancellation does not take effect before the Secretary of State gives notice in writing of the result of the review to the motor dealer.

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(6) For the purposes of subsection (5)(b) notice may be given to a person by—

- (a) delivering it to him,
- (b) leaving it at his proper address, or
- (c) sending it to him by post;

1978 c. 30.

and for the purposes of this subsection, and of section 7 of the Interpretation Act 1978 in its application to this subsection, the proper address of a person is his latest address as known to the Secretary of State.

Charge on request
for registration
mark.

25.—(1) The Secretary of State may by regulations provide for a charge prescribed by the regulations to be made in cases where, by request, a particular registration mark is assigned to a vehicle (whether on its first registration or later), having previously been assigned to another vehicle.

(2) The regulations may—

- (a) require—
 - (i) the vehicle to which a mark is requested to be assigned, and
 - (ii) in cases prescribed by the regulations, the other vehicle, to be made available for inspection at a place designated by or under the regulations, and
- (b) provide for a charge prescribed by the regulations to be made for the inspection and for the whole or part of the charge to be retained whether or not the mark is assigned as requested.

(3) Charges prescribed for the purposes of this section need not be related to the costs of—

- (a) making an assignment, or
- (b) arranging for a vehicle to be inspected.

Retention of
registration mark
pending transfer.

26.—(1) The Secretary of State may by regulations provide for a person in whose name a vehicle is registered under this Act to be granted a right, exercisable on a single occasion falling within a period prescribed by the regulations, to have the registration mark for the time being assigned to the vehicle assigned to some other vehicle which is registered under this Act—

- (a) in that person's name, or
- (b) in the name of some other person nominated by him in accordance with the regulations.

(2) Regulations under this section may, in particular, make provision—

- (a) for the manner in which an application for the grant of such a right (a "right of retention") is to be made to the Secretary of State,
- (b) for the payment of a fee prescribed by the regulations on the making of such an application and for the whole or part of the fee to be retained whether or not the application is granted,
- (c) for requiring the vehicle to which the registration mark is for the time being assigned to be made available for inspection at a place designated by or under the regulations,

PART II

- (d) for authorising the Secretary of State to refuse such an application on such grounds as he thinks fit,
 - (e) with respect to the manner in which rights of retention are to be exercisable,
 - (f) for enabling or requiring the Secretary of State, on the payment to him of a fee prescribed by the regulations, to extend or (on one or more occasions) further extend the period referred to in subsection (1) where—
 - (i) the conditions so prescribed are fulfilled, and
 - (ii) he thinks fit to do so in the circumstances of the case,
 - (g) for rights of retention to be non-transferable (but without prejudice to the vesting of any such right in a person by operation of law),
 - (h) with respect to the conditions which must be satisfied before a registration mark may be assigned to a vehicle pursuant to a right of retention,
 - (i) for authorising the Secretary of State to revoke a right of retention—
 - (i) if it appears to him that there are special reasons for doing so, or
 - (ii) in any other circumstances prescribed by the regulations,
 - (j) for allowing a person to be nominated when an application for the grant of a right of retention is made or to be nominated at a later time,
 - (k) for allowing a different person to be nominated in place of a person already nominated,
 - (l) for the manner in which a nomination is to be made and for the payment of a fee prescribed by the regulations where a nomination is made in circumstances so prescribed, and
 - (m) for the payment, in connection with the assignment of a registration mark pursuant to a right of retention, of such charge as is for the time being prescribed by virtue of section 25(1).
- (3) Regulations under this section may exempt extensions or assignments of any class or description prescribed by the regulations from any fee or charge payable by virtue of subsection (2)(f) or (m).
- (4) An extension or nomination is exempt from a fee payable by virtue of subsection (2)(f) or (l) if the Secretary of State considers it appropriate in the circumstances of the case.
- (5) Where regulations under this section provide in any case for there to be no charge in connection with the assignment of a registration mark pursuant to a right of retention—
- (a) the fee prescribed by virtue of paragraph (b) of subsection (2) in relation to an application for that right may include an amount representing the charge for which provision could have been made by virtue of paragraph (m) of that subsection, and

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(b) the regulations may provide for the part of any such fee which represents a charge for which provision could have been so made to be retained, except where conditions prescribed by the regulations are fulfilled, whether or not there is an assignment.

(6) The assignment by the Secretary of State of a registration mark to a vehicle pursuant to a right of retention is without prejudice to the subsequent exercise by him, in relation to the mark, of any of his powers under section 23(2).

Sale of rights to particular registration marks.

27.—(1) This section applies to registration marks which either—

- (a) have never been assigned to a vehicle, or
- (b) have been assigned to a vehicle but (as a result of having been subsequently withdrawn) are not for the time being so assigned,

and which are such as the Secretary of State may from time to time determine.

(2) The Secretary of State may by regulations make a scheme providing for registration marks to which this section applies to be assigned to vehicles registered under this Act in the names of, or of the nominees of, persons who have acquired rights under the scheme to have the marks so assigned.

(3) Regulations under this section may, in particular, make provision—

- (a) for a person to acquire a right under the scheme to have a particular registration mark to which this section applies assigned to a vehicle registered under this Act in his name, or in the name of some other person nominated by him in accordance with the scheme, on payment of such sum as is payable in accordance with the scheme—
 - (i) in respect of the acquisition of the right, and
 - (ii) where no charge is to be made by virtue of paragraph (m) in connection with an assignment pursuant to the right, in respect of such an assignment,
- (b) with respect to—
 - (i) the manner in which agreements for the sale of such a right (a “relevant right”) may be effected,
 - (ii) the terms which may be contained in, or incorporated into, such agreements, and
 - (iii) rights and liabilities arising in connection with such agreements otherwise than under any such terms,
- (c) for enabling the Secretary of State to determine as he thinks fit—
 - (i) the prices at which particular relevant rights are to be sold or the reserve prices applicable to the sale of any such rights, or
 - (ii) the manner in which any such prices are to be determined,
- (d) with respect to the manner in which relevant rights are to be exercisable,
- (e) for relevant rights to be exercisable only on a single occasion falling within a period prescribed by the regulations (subject to any provision made by virtue of paragraph (f)),

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- (f) for enabling or requiring the Secretary of State, on the payment to him of a fee prescribed by the regulations, to extend or (on one or more occasions) further extend any such period where—
 - (i) the conditions so prescribed are fulfilled, and
 - (ii) he thinks fit to do so in the circumstances of the case,
- (g) for relevant rights to be non-transferable (but without prejudice to the vesting of any such right in a person by operation of law),
- (h) with respect to the conditions which must be satisfied before a registration mark may be assigned to a vehicle pursuant to a relevant right,
- (i) for authorising the Secretary of State to revoke a relevant right—
 - (i) if it appears to him that there are special reasons for doing so, or
 - (ii) in any other circumstances prescribed by the regulations,
- (j) for allowing a person to be nominated when a relevant right is acquired or to be nominated at a later time,
- (k) for allowing a different person to be nominated in place of a person already nominated,
- (l) for the manner in which a nomination is to be made and for the payment of a fee prescribed by the regulations where a nomination is made in circumstances so prescribed,
- (m) for the payment, in connection with the assignment of a registration mark pursuant to a relevant right, of such charge as is for the time being prescribed by virtue of section 25(1), and
- (n) for so much of any sum paid by virtue of paragraph (a) in respect of the assignment of a registration mark to be retained, except where conditions prescribed by the regulations are fulfilled, whether or not there is such an assignment.

(4) Regulations under this section may (without prejudice to the generality of subsection (3)(b)) make provision for authorising the Secretary of State to make arrangements with other persons by which such persons—

- (a) are given authority (whether irrevocable or otherwise) to act on his behalf in offering for sale, and entering into agreements for the sale of, relevant rights in the case of such registration marks, and during such periods, as he may determine,
- (b) are required to account to him for sums due to him under such agreements (whether they have received any amounts due from the purchasers under the agreements or not), and
- (c) may become entitled or subject to such rights or liabilities of the Secretary of State in connection with such agreements as may be prescribed by the regulations.

(5) Regulations under this section may exempt extensions or assignments of any class or description prescribed by the regulations from any fee or charge payable by virtue of subsection (3)(f) or (m).

(6) An extension or nomination is exempt from a fee payable by virtue of subsection (3)(f) or (l) if the Secretary of State considers it appropriate in the circumstances of the case.

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(7) The assignment by the Secretary of State of a registration mark to a vehicle pursuant to a relevant right is without prejudice to the subsequent exercise by him, in relation to the mark, of any of his powers under section 23(2).

Marking

Marking of engines and bodies.

28.—(1) The Secretary of State may by regulations make such provision as he thinks appropriate with respect to the marking of the engines and bodies of vehicles.

(2) Regulations under this section may, in particular, include provision—

- (a) as to the persons by whom and the times at which engines and bodies of vehicles are to be marked,
- (b) as to the form of any mark and the manner and position in which it is to be made, and
- (c) for requiring particulars of marks made under the regulations to be furnished to the Secretary of State.

PART III

OFFENCES

Offence of using or keeping unlicensed vehicle

Penalty for using or keeping unlicensed vehicle.

29.—(1) If a person uses, or keeps, on a public road a vehicle (not being an exempt vehicle) which is unlicensed he is guilty of an offence.

(2) For the purposes of subsection (1) a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.

(3) A person guilty of an offence under subsection (1) is liable on summary conviction to an excise penalty of—

- (a) level 3 on the standard scale, or
- (b) five times the amount of the vehicle excise duty chargeable in respect of the vehicle,

whichever is the greater.

(4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force unless it is delivered to the other person with the vehicle.

(5) Where—

- (a) an application is made for a vehicle licence for any period, and
- (b) a temporary licence is issued pursuant to the application,

subsection (4) does not apply to the licence applied for if, on a transfer of the vehicle during the currency of the temporary licence, the temporary licence is delivered with the vehicle to the transferee.

(6) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (3)(b) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.

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(7) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section 2(2) to (4), the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.

(8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (6) and (7) to have been committed on the date or latest date to which the conviction relates.

30.—(1) Where the person convicted of an offence under section 29 is the person by whom the vehicle in respect of which the offence was committed was kept at the time at which it was committed, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

Additional liability for keeper of unlicensed vehicle.

(2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the annual rate of vehicle excise duty appropriate to the vehicle for each month, or part of a month, in the relevant period (within the meaning of section 31).

(3) In relation to any month or part of a month in the relevant period, the reference in subsection (2) to the annual rate of vehicle excise duty appropriate to the vehicle is a reference to the annual rate applicable to it at the beginning of that month or part.

(4) A vehicle is to be taken for the purposes of this section to have belonged throughout the relevant period to the description of vehicle to which it belonged for the purposes of vehicle excise duty at—

- (a) the date on which the offence was committed, or
- (b) if the prosecution so elect, the date when a vehicle licence for it was last issued,

except so far as it is proved to have fallen within some other description for the whole of any month or part of a month in that period.

(5) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of this section to have been committed on the date or latest date to which the conviction relates.

31.—(1) For the purposes of section 30 the relevant period is the period—

Relevant period for purposes of section 30.

- (a) ending with the date on which the offence was committed, and
- (b) beginning as provided by subsections (2) to (4).

(2) Subject to subsection (4), if the person convicted has before the date of the offence notified the Secretary of State of his acquisition of the vehicle in accordance with regulations made by the Secretary of State, the relevant period begins with—

- (a) the date on which the notification was received by the Secretary of State, or
- (b) the expiry of the vehicle licence last in force for the vehicle,

whichever is the later.

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(3) Subject to subsection (4), in any other case the relevant period begins with—

- (a) the expiry of the vehicle licence last in force for the vehicle before the date on which the offence was committed, or
- (b) if there has not at any time before that date been a vehicle licence in force for the vehicle, the date on which the vehicle was first kept by the person convicted.

(4) Where—

- (a) the person convicted has been ordered to pay an amount under section 30 on the occasion of a previous conviction for an offence in respect of the same vehicle, and
- (b) that offence was committed after the date specified in subsection (2) or (3) as the date with which the relevant period begins,

the relevant period instead begins with the month immediately following that in which the earlier offence was committed.

(5) Where the person convicted proves—

- (a) that throughout any month or part of a month in the relevant period the vehicle was not kept by him, or
- (b) that he has paid the duty due (or an amount equal to the duty due) in respect of the vehicle for any such month or part of a month,

any amount which the person is ordered to pay under section 30 is to be calculated as if that month or part of a month were not in the relevant period.

(6) Where a person has previously been ordered under section 36 to pay an amount for a month or part of a month in the case of a vehicle, any amount which he is ordered to pay under section 30 in the case of the vehicle is to be calculated as if no part of that month were in the relevant period.

(7) In this section references to the expiry of a vehicle licence include a reference to—

- (a) its surrender, and
- (b) its being treated as no longer in force for the purposes of subsection (2) of section 29 by subsection (4) of that section.

(8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of this section to have been committed on the date or latest date to which the conviction relates.

Sections 29 to 31:
supplementary.

32.—(1) Where in the case of an offence under section 29 there is made against a person—

1973 c. 62.

- (a) an order under section 1A of the Powers of Criminal Courts Act 1973 discharging him absolutely or conditionally,

1975 c. 21.

- (b) an order under section 383 of the Criminal Procedure (Scotland) Act 1975 discharging him absolutely or under section 384 of that Act placing him on probation, or

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1950 c. 7 (N.I.).

- (c) an order under the Probation Act (Northern Ireland) 1950 discharging him absolutely or conditionally or placing him on probation,

he is to be treated for the purposes of sections 29 to 31 as having been convicted.

(2) Section 30 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.

(3) Where a sum is payable by virtue of an order under section 30—

- (a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,
- (b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and
- (c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the Administration of Justice Act (Northern Ireland) 1954.

1980 c. 43.

1954 c. 9 (N.I.).

Other offences relating to licences

33.—(1) A person is guilty of an offence if—

- (a) he uses, or keeps, on a public road a vehicle in respect of which vehicle excise duty is chargeable, and
- (b) there is not fixed to and exhibited on the vehicle in the manner prescribed by regulations made by the Secretary of State a licence for, or in respect of, the vehicle which is for the time being in force.

Not exhibiting licence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 1 on the standard scale.

(3) Subsection (1)—

- (a) has effect subject to the provisions of regulations made by the Secretary of State, and
- (b) is without prejudice to section 29.

34.—(1) A person holding a trade licence or trade licences is guilty of an offence if he—

Trade licences: penalties.

- (a) uses at any one time on a public road a greater number of vehicles (not being vehicles for which vehicle licences are for the time being in force) than he is authorised to use by virtue of the trade licence or licences,
- (b) uses a vehicle (not being a vehicle for which a vehicle licence is for the time being in force) on a public road for any purpose other than a purpose which has been prescribed under section 12(2)(b), or

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(c) uses the trade licence, or any of the trade licences, for the purposes of keeping on a public road in any circumstances other than circumstances which have been prescribed under section 12(1)(c) a vehicle which is not being used on that road.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to an excise penalty of—

- (a) level 3 on the standard scale, or
- (b) five times the amount of the vehicle excise duty chargeable in respect of (in the case of an offence under subsection (1)(a)) the vehicles which he is not authorised to use or (in the case of an offence under subsection (1)(b) or (c)) the vehicle concerned,

whichever is the greater.

(3) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (2) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.

(4) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section 2(2) to (4), the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.

(5) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (3) and (4) to have been committed on the date or latest date to which the conviction relates.

Failure to return licence.

35.—(1) A person who knowingly fails to comply with section 10(3) is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Dishonoured cheques: additional liability. 1979 c. 2.

36.—(1) Where a person has been convicted of an offence under section 102 of the Customs and Excise Management Act 1979 (payment for licence by dishonoured cheque) in relation to a vehicle licence or a trade licence, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

(2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the appropriate annual rate of vehicle excise duty for each month, or part of a month, in the relevant period.

(3) The reference in subsection (2) to the appropriate annual rate of vehicle excise duty is a reference to the annual rate which at the beginning of the relevant period—

- (a) in the case of a vehicle licence, was applicable to a vehicle of the description specified in the application, or
- (b) in the case of a trade licence, was applicable to a vehicle falling within paragraph 1(b) of Schedule 1 (or to a vehicle falling within sub-paragraph (1)(c) of paragraph 2 of that Schedule if the licence was to be used only for vehicles to which that paragraph applies).

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- (4) For the purposes of this section the relevant period is the period—
- (a) beginning with the first day of the period for which the licence was applied for or, if later, the day on which the licence first was to have effect, and
 - (b) ending with whichever is the earliest of—
 - (i) the end of the month in which the order is made,
 - (ii) the date on which the licence was due to expire,
 - (iii) the end of the month during which the licence was delivered up, and
 - (iv) the end of the month preceding that in which there first had effect a new licence for the vehicle specified in the application for the licence or (in the case of a trade licence) a new trade licence to be used for the same description of vehicles.

(5) Where a person has previously been ordered under section 30 to pay an amount for a month or part of a month in the case of a vehicle, any amount which he is ordered to pay under this section in the case of a vehicle licence for the vehicle is to be calculated as if no part of that month were in the relevant period.

Offence of not paying duty chargeable at higher rate

37.—(1) Where—

- (a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty,
- (b) at any time while the licence is in force the vehicle is so used that duty at a higher rate becomes chargeable in respect of the licence for the vehicle under section 15, and
- (c) duty at that higher rate was not paid before the vehicle was so used,

Penalty for not paying duty chargeable at higher rate.

the person so using the vehicle is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction (or, in Scotland, on indictment or on summary conviction) to an excise penalty of—

- (a) level 3 on the standard scale (or, in Scotland, the statutory maximum), or
- (b) five times the difference between the duty actually paid on the licence and the amount of the duty at the higher rate,

whichever is the greater.

38.—(1) Where the person convicted of an offence under section 37 is the person by whom the vehicle in respect of which the offence was committed was kept at the time at which it was committed, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

Additional liability for keeper of vehicle chargeable at higher rate.

(2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the difference between—

- (a) the rate of duty at which the licence in relation to which the offence was committed was taken out, and

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- (b) the relevant higher rate of duty (within the meaning of section 39) in relation to the vehicle,

for each month, or part of a month, in the relevant period (within the meaning of section 40).

(3) A vehicle is to be taken for the purposes of subsection (2) to have belonged throughout the relevant period to the description of vehicle to which it belonged for the purposes of vehicle excise duty at the date on which the offence was committed, except so far as it is proved to have fallen within some other description for the whole of any month or part of a month in that period.

(4) Where a person is convicted of more than one offence under section 37 in respect of the same vehicle (whether or not in the same proceedings), the court shall (in calculating the amount payable under this section in respect of any of the offences) reduce the amount in relation to any period by any amount ordered to be paid under this section in relation to the period in respect of any other such offence.

Relevant higher rate of duty for purposes of section 38.

39.—(1) For the purposes of section 38 the relevant higher rate of duty in relation to a vehicle is the rate provided by this section.

(2) Where—

- (a) at the time of the offence the vehicle had a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) which exceeded that which it had when the licence in relation to which the offence was committed was taken out, and
- (b) the licence was taken out at the rate applicable to the previous weight,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the higher weight.

(3) Where—

- (a) the vehicle is a tractive unit,
- (b) the licence in relation to which the offence was committed was taken out at a rate applicable to the use of the vehicle—
- (i) only with semi-trailers having not fewer than two axles, or
- (ii) only with semi-trailers having not fewer than three axles, and
- (c) the offence consisted in using the vehicle with a semi-trailer with a smaller number of axles,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the use of the vehicle which constituted the offence.

(4) Where—

- (a) the licence in relation to which the offence was committed was taken out at a rate applicable, by virtue of paragraph 13 of Schedule 1, to a weight lower than the plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) of the vehicle, and

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- (b) the offence consisted in using the vehicle in contravention of a condition imposed under or by virtue of sub-paragraph (2) of that paragraph,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) of the vehicle.

(5) Where—

- (a) the licence in relation to which the offence was committed was taken out at a rate lower than that applicable to it by reference to its plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight), and

- (b) none of subsections (2) to (4) apply,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) of the vehicle.

(6) Where—

- (a) the licence in relation to which the offence was committed was taken out at a rate lower than that at which duty was chargeable in respect of the condition, manner or purpose of use of the vehicle which constituted the offence, and

- (b) none of subsections (2) to (5) apply,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the condition, manner or purpose of use of the vehicle which constituted the offence.

40.—(1) For the purposes of section 38 the relevant period is the period—

- (a) ending with the date on which the offence was committed, and
(b) beginning as provided by subsection (2) or (3).

Relevant period
for purposes of
section 38.

(2) If the offence consists in the vehicle having a plated gross weight or a plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) which exceeds that which it had when the licence in relation to which the offence was committed was taken out, the relevant period begins with the date on which the vehicle was plated with (or rated at) the higher weight.

(3) In any other case, the relevant period begins with the date on which the licence in relation to which the offence was committed first took effect.

(4) Where the person convicted proves—

- (a) that throughout any month or part of a month in the relevant period the vehicle was not kept by him, or
(b) that he has paid the duty due (or an amount equal to the duty due) at the relevant higher rate in respect of the vehicle for any such month or part of a month,

any amount which the person is ordered to pay under section 38 is to be calculated as if that month or part of a month were not in the relevant period.

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Sections 37 to 40:
supplementary.**41.—(1)** Where in the case of an offence under section 37 there is made against a person—

- 1973 c. 62. (a) an order under section 1A of the Powers of Criminal Courts Act 1973 discharging him absolutely or conditionally,
- 1975 c. 21. (b) an order under section 182 or 383 of the Criminal Procedure (Scotland) Act 1975 discharging him absolutely or under section 183 or 384 of that Act placing him on probation, or
- 1950 c. 7 (N.I.). (c) an order under the Probation Act (Northern Ireland) 1950 discharging him absolutely or conditionally or placing him on probation,

he is to be treated for the purposes of sections 38 to 40 as having been convicted.

(2) Section 38 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.

(3) Where a sum is payable by virtue of an order under section 38—

- 1980 c. 43. (a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,
- (b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and
- 1954 c. 9 (N.I.). (c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the Administration of Justice Act (Northern Ireland) 1954.

*Offences relating to registration marks*Not fixing
registration mark.**42.—(1)** If a registration mark is not fixed on a vehicle as required by virtue of section 23, the relevant person is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(3) In subsection (1) "the relevant person" means the person driving the vehicle or, where it is not being driven, the person keeping it.

(4) It is a defence for a person charged with an offence under subsection (1) to prove that—

- (a) he had no reasonable opportunity to register the vehicle under this Act, and
- (b) the vehicle was being driven for the purpose of being so registered.

(5) It is a defence for a person charged with an offence under subsection (1) in relation to a vehicle—

- 1988 c. 52. (a) to which section 47 of the Road Traffic Act 1988 applies by virtue of subsection (2)(b) of that section, or

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- (b) to which Article 34 of the Road Traffic (Northern Ireland) Order 1981 applies by virtue of paragraph (2)(b) of that Article, (vehicles manufactured before the prescribed period and used before registration) to prove that he had no reasonable opportunity to register the vehicle under this Act and that the vehicle was being driven in accordance with subsection (6).
- (6) A vehicle is being driven in accordance with this subsection if—
- (a) it is being driven for the purposes of, or in connection with, its examination under section 45 of the Road Traffic Act 1988 in circumstances in which its use is exempted from subsection (1) of section 47 of that Act by regulations under subsection (6) of that section, or
 - (b) it is being driven for the purposes of, or in connection with, its examination under Article 33 of the Road Traffic (Northern Ireland) Order 1981 in circumstances in which its use is exempted from paragraph (1) of Article 34 of that Order by regulations under paragraph (5) of that Article.

S.I.1981/154
(N.I.1).

1988 c. 52.

- 43.—**(1) If a registration mark fixed on a vehicle as required by virtue of section 23 is in any way—
- (a) obscured, or
 - (b) rendered, or allowed to become, not easily distinguishable,
- the relevant person is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) In subsection (1) “the relevant person” means the person driving the vehicle or, where it is not being driven, the person keeping it.
- (4) It is a defence for a person charged with an offence under this section to prove that he took all steps which it was reasonably practicable to take to prevent the mark being obscured or rendered not easily distinguishable.

Obscured
registration mark.

Other offences

- 44.—**(1) A person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person anything to which subsection (2) applies.
- (2) This subsection applies to—
- (a) a vehicle licence,
 - (b) a trade licence,
 - (c) a document in the form of a licence which is issued in pursuance of regulations under this Act in respect of a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2,
 - (d) a registration mark,
 - (e) a registration document, and
 - (f) a trade plate (including a replacement trade plate).

Forgery and
fraud.

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- (3) A person guilty of an offence under this section 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 (except in Scotland) to both.

False or misleading declarations and information.

45.—(1) A person who in connection with—

- (a) an application for a vehicle licence or a trade licence,
- (b) a claim for a rebate under section 20, or
- (c) an application for an allocation of registration marks,

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

(2) A person who makes a declaration which—

- (a) is required by regulations under this Act to be made in respect of a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2, and
- (b) to his knowledge is either false or in any material respect misleading,

is guilty of an offence.

(3) A person who—

- (a) is required by this Act to furnish particulars relating to, or to the keeper of, a vehicle, and
- (b) furnishes particulars which to his knowledge are either false or in any material respect misleading,

is guilty of an offence.

(4) A person guilty of an offence under this section 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 (except in Scotland) to both.

Duty to give information.

46.—(1) Where it is alleged that a vehicle has been used on a road in contravention of section 29, 34 or 37—

- (a) the person keeping the vehicle shall give such information as he may be required to give in accordance with subsection (7) as to the identity of the driver of the vehicle or any person who used the vehicle, and
- (b) any other person shall give such information as it is in his power to give and which may lead to the identification of the driver of the vehicle or any person who used the vehicle if he is required to do so in accordance with subsection (7).

(2) Where it is alleged that a vehicle has been kept on a road in contravention of section 29—

- (a) the person keeping the vehicle shall give such information as he may be required to give in accordance with subsection (7) as to the identity of the person who kept the vehicle on the road, and

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(b) any other person shall give such information as it is in his power to give and which may lead to the identification of the person who kept the vehicle on the road if he is required to do so in accordance with subsection (7).

(3) Where it is alleged that a vehicle has at any time been used on a road in contravention of section 29, the person who is alleged to have so used the vehicle shall give such information as it is in his power to give as to the identity of the person who was keeping the vehicle at that time if he is required to do so in accordance with subsection (7).

(4) A person who fails to comply with subsection (1), (2) or (3) is guilty of an offence.

(5) A person guilty of an offence under subsection (4) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(6) If a person is charged with an offence under subsection (4) consisting of failing to comply with subsection (1)(a) or (2)(a), it is a defence for him to show to the satisfaction of the court that he did not know, and could not with reasonable diligence have ascertained, the identity of the person or persons concerned.

(7) A person is required to give information in accordance with this subsection if he is required to give the information by or on behalf of—

- (a) a chief officer of police or, in Northern Ireland, the Chief Constable of the Royal Ulster Constabulary, or
- (b) the Secretary of State.

PART IV

LEGAL PROCEEDINGS

Institution and conduct of proceedings

47.—(1) No proceedings for an offence under section 29, 34 or 37 shall be instituted in England and Wales or Northern Ireland except by the Secretary of State or a constable; and no such proceedings shall be instituted there by a constable except with the approval of the Secretary of State.

Proceedings in
England and
Wales or
Northern Ireland.

(2) Proceedings for an offence under—

- (a) section 29, 34 or 37, or
- (b) regulations under this Act,

may be commenced in England or Wales or Northern Ireland by the Secretary of State or a constable at any time within six months from the date on which evidence sufficient in his opinion to justify the proceedings came to his knowledge.

(3) No proceedings for any offence may be commenced by virtue of subsection (2) more than three years after the commission of the offence.

(4) A certificate—

- (a) stating that the Secretary of State's approval is given for the institution by a constable of any proceedings specified in the certificate, and

(b) signed by or on behalf of the Secretary of State,
is conclusive evidence of that approval.

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(5) A certificate—

- (a) stating the date on which evidence such as is mentioned in subsection (2) came to the knowledge of the Secretary of State or a constable, and
 - (b) signed by or on behalf of the Secretary of State or constable,
- is conclusive evidence of that date.

(6) A certificate—

- (a) including a statement such as is mentioned in paragraph (a) of subsection (4) or (5), and
 - (b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,
- is to be deemed to be so signed unless the contrary is proved.

1979 c. 2.

(7) The following provisions of the Customs and Excise Management Act 1979 do not apply to proceedings in England and Wales or Northern Ireland for any offence under this Act—

- (a) section 145 (which would require such proceedings to be instituted by order of the Secretary of State and certain such proceedings to be commenced in the name of an officer of his), and
- (b) section 146A (which would impose time-limits for bringing such proceedings).

Proceedings in Scotland.

48.—(1) Summary proceedings for an offence under this Act, except under section 44 or 45, may be instituted in Scotland by the Secretary of State.

(2) The Secretary of State may (despite the provisions of any enactment) institute proceedings by virtue of subsection (1) in any court of summary jurisdiction in Scotland.

(3) Summary proceedings in Scotland in respect of any offence under—

- (a) section 29, 34, 37, 44 or 45, or
- (b) regulations under this Act,

may not be commenced more than three years after the commission of the offence.

1975 c. 21.

(4) Subject to that (and despite anything in section 331 of the Criminal Procedure (Scotland) Act 1975 (limitation of time for proceedings in statutory offences)), any such proceedings may be commenced—

- (a) in the case of proceedings instituted by the procurator fiscal as a result of information supplied to him by the Secretary of State, at any time within six months from the date on which the information came to the knowledge of the Secretary of State, and
- (b) in any other case, at any time within six months from the date on which evidence sufficient in the opinion of the person instituting the proceedings to justify the proceedings came to his knowledge;

and subsection (3) of that section applies for the purposes of this subsection as it applies for the purposes of that section.

PART IV

(5) A certificate—

- (a) stating the date on which information such as is mentioned in subsection (4)(a) came to the knowledge of the Secretary of State, and
- (b) signed by or on behalf of the Secretary of State,

is conclusive evidence of that date.

(6) A certificate—

- (a) stating the date on which evidence such as is mentioned in subsection (4)(b) came to the knowledge of the person instituting the proceedings, and
- (b) signed by or on behalf of that person,

is conclusive evidence of that date.

(7) A certificate—

- (a) including a statement such as is mentioned in paragraph (a) of subsection (5) or (6), and
- (b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,

is to be deemed to be so signed unless the contrary is proved.

49. A person authorised by the Secretary of State for the purposes of this section may on behalf of the Secretary of State conduct and appear in any proceedings by or against the Secretary of State under this Act—

Authorised persons.

- (a) in England and Wales, in a magistrates' court or before a district judge of a county court,
- (b) in Scotland, in any court other than the High Court of Justiciary or the Court of Session, and
- (c) in Northern Ireland, in a court of summary jurisdiction or before a county court.

50. No proceedings shall be brought—

- (a) by the Secretary of State for the recovery of any underpayment of duty on a vehicle licence, or
- (b) by any person for the recovery of any overpayment of duty on a vehicle licence taken out by him,

Time-limit for recovery of underpayments and overpayments.

after the end of the period of twelve months beginning with the end of the period in respect of which the licence was taken out.

Evidence

51.—(1) This section applies where in any proceedings in England and Wales or Northern Ireland for an offence under section 29 or 34—

Admissions.

- (a) it is appropriately proved that there has been served on the accused by post a requirement under section 46(1) or (2) to give information as to the identity of—
 - (i) the driver of, or a person who used, a particular vehicle,
- or

PART IV

(ii) the person who kept a particular vehicle on a road, on the particular occasion on which the offence is alleged to have been committed, and

(b) a statement in writing is produced to the court purporting to be signed by the accused that he was—

(i) the driver of, or a person who used, that vehicle, or

(ii) the person who kept that vehicle on a road, on that occasion.

(2) Where this section applies, the court may accept the statement as evidence that the accused was—

(a) the driver of, or a person who used, that vehicle, or

(b) the person who kept that vehicle on a road, on that occasion.

(3) In subsection (1) “appropriately proved” means proved to the satisfaction of the court—

(a) on oath, or

(b) in the manner prescribed—

(i) in England and Wales, by rules under section 144 of the Magistrates’ Courts Act 1980, or

(ii) in Northern Ireland, by magistrates’ courts rules, as defined by Article 2(3) of the Magistrates’ Courts (Northern Ireland) Order 1981.

1980 c. 43.

S.I.1981/1675
(N.I.26).

Records.

52.—(1) A statement to which this section applies is admissible in any proceedings as evidence (or, in Scotland, sufficient evidence) of any fact stated in it with respect to matters prescribed by regulations made by the Secretary of State to the same extent as oral evidence of that fact is admissible in the proceedings.

(2) This section applies to a statement contained in a document purporting to be—

(a) a part of the records maintained by the Secretary of State in connection with any functions exercisable by him under or by virtue of this Act,

(b) a copy of a document forming part of those records, or

(c) a note of any information contained in those records,

and to be authenticated by a person authorised to do so by the Secretary of State.

(3) In subsections (1) and (2) “statement” and “document”—

(a) in England and Wales, have the same meanings as in section 10(1) of the Civil Evidence Act 1968,

(b) in Scotland, have the same meanings as in section 17(3) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968, and

(c) in Northern Ireland, have the same meanings as in section 6(1) of the Civil Evidence Act (Northern Ireland) 1971.

1968 c. 64.

1968 c. 70.

1971 c. 36 (N.I.).

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(4) In subsection (2) the reference to a copy of a document is to be construed—

- (a) in England and Wales, in accordance with section 10(2) of the Civil Evidence Act 1968, 1968 c. 64.
- (b) in Scotland, in accordance with section 17(4) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968, and 1968 c. 70.
- (c) in Northern Ireland, in accordance with section 6(2) of the Civil Evidence Act (Northern Ireland) 1971. 1971 c. 36 (N.I.).

(5) Nothing in subsection (3) or (4) limits to civil proceedings the references to proceedings in subsection (1).

53. Where in any proceedings for an offence under section 29, 34, 37 or 45 any question arises as to— Burden of proof.

- (a) the number of vehicles used,
- (b) the character, weight or cylinder capacity of a vehicle,
- (c) the seating capacity of a vehicle, or
- (d) the purpose for which a vehicle has been used,

the burden of proof in respect of the matter lies on the accused.

54. In any proceedings in Scotland for an offence under section 29 or 33 the accused may be convicted on the evidence of one witness. Single witness sufficient in certain Scottish proceedings.

55.—(1) This section applies where, under section 12(2) of the Magistrates' Courts Act 1980 or Article 24(2) of the Magistrates' Courts (Northern Ireland) Order 1981, a person is convicted in his absence of— Guilty plea by absent accused. 1980 c. 43. S.I. 1981/1675 (N.I.26).

- (a) an offence under section 29, or
- (b) an offence under section 102 of the Customs and Excise Management Act 1979 in relation to a vehicle licence or a trade licence, 1979 c. 2.

and it is appropriately proved that a relevant notice was served on the accused with the summons.

(2) In subsection (1) "appropriately proved" means—

- (a) in England and Wales, proved to the satisfaction of the court—
 - (i) on oath, or
 - (ii) in the manner prescribed by rules under section 144 of the Magistrates' Courts Act 1980, and
- (b) in Northern Ireland, proved to the satisfaction of the court—
 - (i) on oath,
 - (ii) by affidavit, or
 - (iii) in the manner prescribed by magistrates' courts rules, as defined by Article 2(3) of the Magistrates' Courts (Northern Ireland) Order 1981.

(3) In this section "relevant notice", in relation to an accused, means a notice stating that, in the event of his being convicted of the offence, it will be alleged that an order requiring him to pay an amount specified in the notice falls to be made by the court—

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- (a) in a case within subsection (1)(a), under section 30, or
- (b) in a case within subsection (1)(b), under section 36.

(4) Where this section applies, the court shall proceed under section 30, or section 36, as if the amount specified in the relevant notice were the amount calculated in accordance with that section.

(5) The court shall not so proceed if it is stated in the notification purporting to be given by or on behalf of the accused under—

1980 c. 43.
S.I. 1981/1675
(N.I.26).

- (a) section 12(2) of the Magistrates' Courts Act 1980, or
- (b) Article 24(2) of the Magistrates' Courts (Northern Ireland) Order 1981,

that the amount specified in the relevant notice is inappropriate.

Penalties etc.

Penalties and
fines.

56.—(1) Any penalty recovered under or by virtue of this Act shall be paid into the Consolidated Fund.

1979 c. 2.

(2) Section 151 of the Customs and Excise Management Act 1979 (application of penalties) does not apply to penalties recovered under or by virtue of this Act.

(3) Any fine imposed under or by virtue of this Act which (apart from this subsection) would not be paid into the Consolidated Fund shall be so paid.

PART V

SUPPLEMENTARY

Regulations and orders

Regulations.

57.—(1) The Secretary of State may make regulations generally for the purpose of carrying into effect the provisions of this Act (other than sections 7(2) and (3), 8, 26, 27, 52 and 54).

(2) Regulations under this Act—

- (a) may make different provision for different cases or circumstances, and
- (b) may contain such incidental, consequential and supplemental provisions as the Secretary of State considers expedient for the purposes of the regulations.

(3) Regulations under this Act (other than regulations under section 26 or 27)—

- (a) may make different provision for different parts of the United Kingdom, and
- (b) may provide for exemptions from any provision of the regulations.

(4) Nothing in any other provision of this Act limits subsections (1) to (3).

(5) Regulations under sections 20(4), 22, 23(4) and (5), 24(1) to (3) and 28 may provide that any document for which provision is made by the regulations—

- (a) is to be in such form, and

PART V

(b) is to contain such particulars,
as may be specified by a person prescribed by the regulations.

(6) Any power to make regulations under this Act is exercisable by statutory instrument.

(7) A statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of either House of Parliament.

(8) Subsection (7) does not apply to a statutory instrument containing only regulations under paragraph 2(4) of Schedule 1.

58.—(1) Any fee prescribed by regulations under section 7(6)(b) or 14(4)(b), and any charge prescribed by regulations under section 25(1), shall be of an amount approved by the Treasury. Fees prescribed by regulations.

(2) Section 128 of the Finance Act 1990 (power to provide for repayment of fees and charges) applies to any power under this Act to make provision for payment of a fee or charge as it applies to any power to make such provision conferred before that Act was passed. 1990 c. 29.

59.—(1) A person who contravenes or fails to comply with any regulations under this Act (other than any regulations under section 24, 26, 27 or 28) is guilty of an offence. Regulations: offences.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding—

- (a) in the case of regulations prescribed by regulations made by the Secretary of State as regulations to which this paragraph applies, level 3 on the standard scale, and
- (b) in any other case, level 2 on the standard scale.

(3) The prescribing of regulations as regulations to which subsection (2)(a) applies does not affect the punishment for a contravention of, or failure to comply with, the regulations before they were so prescribed.

(4) Regulations under section 24 or 28 may provide that a person who contravenes or fails to comply with any specified provision of the regulations is guilty of an offence.

(5) A person guilty of such an offence is liable on summary conviction to a fine not exceeding—

- (a) in the case of regulations under section 24, level 1 on the standard scale, and
- (b) in the case of regulations under section 28, level 3 on the standard scale.

60.—(1) Any power of the Secretary of State to make an order under this Act is exercisable by statutory instrument. Orders.

(2) A statutory instrument containing an order under section 3(3) or paragraph 8 of Schedule 4 is subject to annulment in pursuance of a resolution of either House of Parliament.

(3) No order is to be made under paragraph 5(5) of Schedule 1 unless a draft of the order has been laid before, and approved by a resolution of, each House of Parliament.

PART V

Interpretation

Vehicle weights.

61.—(1) In this Act a reference to the plated gross weight of a goods vehicle or trailer is a reference—

1988 c. 52.

- (a) in the case of a trailer which may lawfully be used in Great Britain without a Ministry plate (within the meaning of regulations under section 41 or 49 of the Road Traffic Act 1988), to the maximum laden weight at which the trailer may lawfully be used in Great Britain, and
- (b) otherwise, to the weight which is the maximum gross weight which may not be exceeded in Great Britain for the vehicle or trailer as indicated on the appropriate plate.

(2) In this Act a reference to the plated train weight of a vehicle is a reference to the weight which is the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle and any semi-trailer which may be drawn by it as indicated on the appropriate plate.

(3) In subsections (1) and (2) “appropriate plate”, in relation to a vehicle or trailer, means—

- (a) where a Ministry plate (within the meaning of regulations under section 41 or 49 of the Road Traffic Act 1988) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate,
- (b) where paragraph (a) does not apply but such a certificate is in force for the vehicle or trailer, that certificate, and
- (c) where neither paragraph (a) nor paragraph (b) applies but the vehicle or trailer has been equipped with a plate in accordance with regulations under section 41 of the Road Traffic Act 1988, that plate.

(4) In this Act a reference to the relevant maximum weight of a goods vehicle or trailer is a reference—

S.I. 1981/154
(N.I.1).

- (a) where it is required by regulations under Article 28 of the Road Traffic (Northern Ireland) Order 1981 to have the maximum gross weight in Great Britain for it marked on a plate attached to it, to the maximum gross weight in Great Britain marked on the plate,
- (b) where regulations under that Article do not apply to it but the maximum gross weight in Great Britain is marked by the same means as would be required by those regulations if they did apply to it, to the maximum gross weight in Great Britain so marked, and
- (c) otherwise, to its notional maximum gross weight ascertained in accordance with the Goods Vehicles (Ascertainment of Maximum Gross Weights) Regulations (Northern Ireland) 1976 (or any regulations replacing those Regulations, whether with or without amendments).

S.R. (N.I.) 1976
No. 241.

(5) In this Act a reference to the relevant maximum train weight of a vehicle is a reference to the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle and any semi-trailer which may be drawn by it.

PART V

(6) In this Act “weight unladen”—

(a) in England and Wales and Scotland, has the same meaning as it has for the purposes of the Road Traffic Act 1988 by virtue of section 190 of that Act, and 1988 c. 52.

(b) in Northern Ireland, has the same meaning as it has for the purposes of the Road Traffic (Northern Ireland) Order 1981 by virtue of Article 2(3) of that Order. S.I. 1981/154 (N.I.1).

(7) In this Act “design weight”, in relation to a vehicle, means the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden.

(8) In this section “trailer” has the same meaning as in Part VIII of Schedule 1.

62.—(1) In this Act, unless the context otherwise requires—

Other definitions.

“axle”, in relation to a vehicle, includes—

(a) two or more stub axles which are fitted on opposite sides of the longitudinal axis of the vehicle so as to form a pair in the case of two stub axles or pairs in the case of more than two stub axles,

(b) a single stub axle which is not one of a pair, and

(c) a retractable axle,

(“stub axle” meaning an axle on which only one wheel is mounted),

“built-in road construction machinery”, in relation to a vehicle, means road construction machinery built in as part of, or permanently attached to, the vehicle,

“business” includes the performance by a local or public authority of its functions,

“disabled person” means a person suffering from a physical or mental defect or disability,

“exempt vehicle” means a vehicle in respect of which vehicle excise duty is not chargeable,

“farmer’s goods vehicle” means a goods vehicle registered under this Act in the name of a person engaged in agriculture and used on public roads solely by him—

(a) for the purpose of the conveyance of the produce of, or of articles required for, the agricultural land which he occupies, and

(b) for no other purpose except a purpose not involving the conveyance of goods or burden for hire or reward or for or in connection with a trade or business,

“goods vehicle” means a vehicle constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or not,

“motor dealer” means a person carrying on the business of selling or supplying vehicles,

“motor trader” means—

(a) a manufacturer or repairer of, or dealer in, vehicles, or

PART V

(b) any other description of person who carries on a business of such description as may be prescribed by regulations made by the Secretary of State,

and a person is treated as a dealer in vehicles if he carries on a business consisting wholly or mainly of collecting and delivering vehicles, and not including any other activities except activities as a manufacturer or repairer of, or dealer in, vehicles,

“public road”—

(a) in England and Wales and Northern Ireland, means a road which is repairable at the public expense, and

1984 c. 54.

(b) in Scotland, has the same meaning as in the Roads (Scotland) Act 1984,

“registration mark” is to be construed in accordance with section 23(1),

“relevant right” is to be construed in accordance with section 27(3)(a) and (b),

“right of retention” is to be construed in accordance with section 26(1) and (2)(a),

“rigid goods vehicle” means a goods vehicle which is not a tractive unit,

“road construction machinery” means a machine or device suitable for use for the construction or repair of roads and used for no purpose other than the construction or repair of roads at the public expense,

“road construction vehicle” means a vehicle—

(a) which is constructed or adapted for use for the conveyance of built-in road construction machinery, and

(b) which is not constructed or adapted for the conveyance of any other load except articles and material used for the purposes of such machinery,

“showman’s goods vehicle” means a showman’s vehicle which—

(a) is a goods vehicle, and

(b) is permanently fitted with a living van or some other special type of body or superstructure forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act,

“showman’s vehicle” means a vehicle—

(a) registered under this Act in the name of a person following the business of a travelling showman, and

(b) used solely by him for the purposes of his business and for no other purpose,

“temporary licence” is to be construed in accordance with section 9(1),

“tractive unit” means a goods vehicle to which a semi-trailer may be so attached that—

(a) part of the semi-trailer is superimposed on part of the goods vehicle, and

PART V

(b) when the semi-trailer is uniformly loaded, not less than twenty per cent. of the weight of its load is borne by the goods vehicle,

“trade licence” is to be construed in accordance with section 11,

“vehicle” means a mechanically propelled vehicle,

“vehicle excise duty” is to be construed in accordance with section 1(1),

“vehicle licence” is to be construed in accordance with section 1(2), and

“vehicle tester” means a person, other than a motor trader, who regularly in the course of his business engages in the testing on roads of vehicles belonging to other persons.

(2) For the purposes of this Act and any other enactment relating to the keeping of vehicles on public roads, a person keeps a vehicle on a public road if he causes it to be on such a road for any period, however short, when it is not in use there.

Other supplementary provisions

63. The enactments and instruments specified in Schedule 3 are amended in accordance with that Schedule in consequence of the provisions of this Act. Consequential amendments.

64. Schedule 4 has effect for—

Transitionals etc.

- (a) making transitional provisions in consequence of this Act and savings in connection with the repeals and revocations made by this Act,
- (b) re-enacting provisions repealed by this Act when not in force, and
- (c) making transitory modifications of this Act.

65. The enactments specified in Part I of Schedule 5 are repealed, and the instruments specified in Part II of that Schedule are revoked, to the extent specified in the third column of that Schedule. Repeals and revocations.

66.—(1) This Act shall come into force on 1st September 1994.

Commencement.

(2) Subsection (1) is subject to Schedule 4.

67. This Act extends to Northern Ireland.

Extent.

68. This Act may be cited as the Vehicle Excise and Registration Act 1994. Short title.

SCHEDULES

Section 2.

SCHEDULE 1

ANNUAL RATES OF DUTY

PART I

GENERAL

1. The annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is—

- (a) £70 if it was constructed before 1947, and
- (b) £130 otherwise.

PART II

MOTORCYCLES

2.—(1) The annual rate of vehicle excise duty applicable to a motorcycle which does not exceed 450 kilograms in weight unladen is—

- (a) £15 if the cylinder capacity of the engine does not exceed 150 cubic centimetres,
- (b) £35 if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, and
- (c) £55 otherwise.

(2) Where a motorbicycle which was constructed before 1933 has an engine the cylinder capacity of which exceeds 150 cubic centimetres, it is to be treated for the purposes of sub-paragraph (1) as having an engine the cylinder capacity of which does not exceed 150 cubic centimetres.

(3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle,

“motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and

“motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

(4) For the purposes of this paragraph the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.

PART III

HACKNEY CARRIAGES

3.—(1) The annual rate of vehicle excise duty applicable to a hackney carriage (not being a vehicle for which the annual rate of duty is specified by Part II) is—

- (a) £130 if its seating capacity is under nine,
- (b) £150 if its seating capacity is nine to sixteen,
- (c) £200 if its seating capacity is seventeen to thirty-five,
- (d) £300 if its seating capacity is thirty-six to sixty, and
- (e) £450 if its seating capacity is over sixty.

(2) For the purpose of sub-paragraph (1) the seating capacity of a hackney carriage shall be determined in accordance with regulations made by the Secretary of State.

(3) In this paragraph "hackney carriage" means a vehicle—

- (a) standing or plying for hire, or
- (b) bailed (or, in Scotland, hired) under a hire agreement by a person whose trade it is to sell vehicles or to bail or hire vehicles under hire agreements,

other than a community bus.

(4) In sub-paragraph (3) "hire agreement" means an agreement for the bailment (or, in Scotland, the hiring) of a vehicle which is not a hire purchase agreement.

(5) In sub-paragraph (4) "hire purchase agreement" means an agreement, other than a conditional sale agreement, under which—

- (a) a vehicle is bailed (or, in Scotland, hired) in return for periodical payments by the person to whom it is bailed (or hired), and
- (b) the property in the vehicle will pass to that person if—
 - (i) the terms of the agreement are complied with, and
 - (ii) there takes place any one or more of the occurrences specified in sub-paragraph (6).

(6) The occurrences referred to in sub-paragraph (5)(b)(ii) are—

- (a) the exercise of an option to purchase by the person to whom the vehicle is bailed (or hired),
- (b) the doing of any other specified act by any party to the agreement, and
- (c) the happening of any other specified event.

(7) In sub-paragraph (5) "conditional sale agreement" means an agreement for the sale of a vehicle under which—

- (a) the whole or part of the purchase price is payable by instalments, and
- (b) the property in the vehicle is to remain in the seller (even though the buyer is to be in possession of the vehicle) until such conditions (relating to the payment of instalments or any other matter) as may be specified in the agreement are fulfilled.

(8) In sub-paragraph (3) "community bus" means a vehicle—

- (a) used on public roads solely in accordance with a community bus permit (within the meaning of section 22 of the Transport Act 1985), and
- (b) not used for providing a service under an agreement providing for service subsidies (within the meaning of section 63(10)(b) of that Act).

1985 c. 67.

PART IV

SPECIAL MACHINES

4.—(1) The annual rate of vehicle excise duty applicable to a special machine is £35.

(2) In sub-paragraph (1) "special machine" means—

- (a) a tractor,
- (b) an agricultural engine,
- (c) a digging machine,
- (d) a mobile crane,

SCH. 1

- (e) a works truck, or
 - (f) a mowing machine.
- (3) In sub-paragraph (2)(a) “tractor” means—
- (a) an agricultural tractor, or
 - (b) a tractor (other than an agricultural tractor) which is—
 - (i) designed and constructed primarily for use otherwise than on roads, and
 - (ii) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.
- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- (a) is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—
- (a) designed for use in private premises, and
 - (b) used on public roads only—
 - (i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,
 - (ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or
 - (iii) in connection with road works at or in the immediate vicinity of the site of the works.

PART V

RECOVERY VEHICLES

5.—(1) The annual rate of vehicle excise duty applicable to a recovery vehicle is £85.

(2) In sub-paragraph (1) “recovery vehicle” means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.

(3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—

- (a) the recovery of a disabled vehicle,
- (b) the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,
- (c) the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped,

- (d) carrying fuel and other liquids required for its propulsion and tools and other articles required for the operation of, or in connection with, apparatus designed to lift, tow or transport a disabled vehicle, and
 - (e) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.
- (4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—
- (a) the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
 - (b) the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
 - (c) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,
- shall be disregarded in determining whether the vehicle is a recovery vehicle.
- (5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.

PART VI

VEHICLES USED FOR EXCEPTIONAL LOADS

- 6.—(1) This paragraph applies to a vehicle which is—
- (a) a heavy motor car used for the carriage of exceptional loads, or
 - (b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—
- (a) section 44 of the Road Traffic Act 1988, or
 - (b) Article 29(3) of the Road Traffic (Northern Ireland) Order 1981,
- is £5,000.
- 1988 c. 52.
S.I. 1981/154
(N.I.1).
- (3) For the purposes of this paragraph an exceptional load is a load which—
- (a) by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) Article 28 of the Road Traffic (Northern Ireland) Order 1981, or
 - (b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than 38,000 kilograms and which complies in all respects with such requirements.
- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the Road Traffic (Northern Ireland) Order 1981 have the same meanings in this paragraph as in that Act or Order.

PART VII

HAULAGE VEHICLES

7.—(1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—

- (a) £100 if it is a showman's vehicle, and
- (b) £330 otherwise.

(2) In sub-paragraph (1) "haulage vehicle" means a vehicle (other than a vehicle to which Part IV, V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.

PART VIII

GOODS VEHICLES

Basic rate

8.—(1) The annual rate of vehicle excise duty applicable to a goods vehicle to which this paragraph applies is £150.

(2) This paragraph applies to a goods vehicle—

- (a) which has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms,
- (b) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of section 61(3)(c) of this Act and is not a vehicle of a class prescribed by regulations made by the Secretary of State,
- (c) which is a tower wagon with a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms, or
- (d) which does not have a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) but has a design weight exceeding 3,500 kilograms.

(3) In sub-paragraph (2)(c) "tower wagon" means a goods vehicle—

- (a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
- (b) which is not constructed or adapted for use, or used, for the conveyance of any load other than such a device or articles used in connection with it.

(4) This paragraph is subject to paragraph 12.

Rigid goods vehicles exceeding 7,500 kilograms plated gross weight or relevant maximum weight

9.—(1) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—

- (a) the plated gross weight (or relevant maximum weight) of the vehicle, and
- (b) the number of axles on the vehicle.

Plated gross weight (or relevant maximum weight) of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000	—	820	340
19,000	21,000	—	990	340
21,000	23,000	—	1,420	490
23,000	25,000	—	2,160	800
25,000	27,000	—	2,260	1,420
27,000	29,000	—	—	2,240
29,000	31,000	—	—	3,250
31,000	32,000	—	—	4,250

(2) This paragraph is subject to paragraphs 8(2)(b) and (c) and 12.

10.—(1) The annual rate of vehicle excise duty applicable, in accordance with paragraph 9, to a rigid goods vehicle which has a plated gross weight (or relevant maximum weight) exceeding 12,000 kilograms and which is used for drawing a trailer which—

(a) has a plated gross weight (or relevant maximum weight) exceeding 4,000 kilograms, and

(b) when so drawn, is used for the conveyance of goods or burden,

shall be increased by the amount of the supplement (the “trailer supplement”) which is appropriate to the plated gross weight (or relevant maximum weight) of the trailer being drawn.

(2) Where the plated gross weight (or relevant maximum weight) of the trailer—

(a) exceeds 4,000 kilograms, but

(b) does not exceed 12,000 kilograms,

the amount of the trailer supplement is £130.

(3) Where the plated gross weight (or relevant maximum weight) of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is £360.

(4) This paragraph is subject to paragraph 12.

Tractive units exceeding 7,500 kilograms train weight

11.—(1) The annual rate of vehicle excise duty applicable to a tractive unit which has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—

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- (a) the plated train weight (or relevant maximum train weight) of the tractive unit,
- (b) the number of axles on the tractive unit, and
- (c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Train weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1) Exceeding	(2) Not exceeding	(3) Any no. of semi-trailer axles	(4) 2 or more semi-trailer axles	(5) 3 or more semi-trailer axles	(6) Any no. of semi-trailer axles	(7) 2 or more semi-trailer axles	(8) 3 or more semi-trailer axles
kgs	kgs	£	£	£	£	£	£
7,500	12,000	290	290	290	290	290	290
12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440
33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240
38,000	44,000	—	—	—	2,730	2,730	1,240

(2) This paragraph is subject to paragraph 12.

Farmers' goods vehicles and showmen's goods vehicles

12.—(1) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—

- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) not exceeding 3,500 kilograms, or
- (b) which has no such weight but has a design weight not exceeding 3,500 kilograms,

is £85.

(2) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—

- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms, or
- (b) which has no such weight but has a design weight exceeding 3,500 kilograms,

is £100.

(3) Subject to sub-paragraph (6), the annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with paragraphs 9 to 11 but on the assumptions specified in sub-paragraph (4).

(4) The assumptions referred to in sub-paragraph (3) are—

(a) that the rates of duty specified in the tables in paragraphs 9 and 11 are—

(i) in the case of a farmer's goods vehicle, sixty per cent., and

(ii) in the case of a showman's goods vehicle, twenty-five per cent.,

of the rates specified in the tables (but subject to sub-paragraph (5)), and

(b) that the amount of the trailer supplement under paragraph 10 in the case of a showman's goods vehicle is £80.

(5) Where a rate arrived at in accordance with sub-paragraph (4) would be an amount which is not a multiple of £5, the rate—

(a) where it would on division by five produce a remainder of £2.50 or more, is rounded up to the nearest amount which is such a multiple, and

(b) otherwise, is rounded down to the nearest amount which is such a multiple.

(6) The annual rate of vehicle excise duty applicable to a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100.

Vehicles with reduced plated weights

13.—(1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if its plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) were the lower such weight specified in the application.

(2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—

(a) conditions prescribed by the regulations, or

(b) such further conditions as the Secretary of State may think fit to impose in any particular case.

Vehicles for conveying machines

14. A vehicle which—

(a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,

(b) is not a vehicle to which Part IV, V or VII applies, and

(c) has neither a plated gross weight nor a plated train weight (or, in Northern Ireland, neither a relevant maximum weight nor a relevant maximum train weight),

is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

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Goods vehicles used partly for private purposes

15.—(1) Where—

- (a) a goods vehicle is used partly for private purposes, and
- (b) the annual rate of vehicle excise duty applicable to it under this Part is less than the rate which would be applicable to it under Part I (if this Part did not apply to it),

this Part does not apply to it (so that that rate is applicable to it).

(2) In sub-paragraph (1) “used partly for private purposes” means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

Exceptions

16.—(1) This Part does not apply to—

- (a) a vehicle to which Part II, IV, V or VII applies, or
- (b) a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not so used for hire or reward or for or in connection with a trade or business.

(2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in sub-paragraph (2) of that paragraph.

Meaning of “trailer”

17.—(1) In this Part “trailer” does not include—

- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material,
- (b) a snow plough,
- (c) a road construction vehicle,
- (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer’s goods vehicle, or
- (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn or plant and materials for producing such gas.

(2) In sub-paragraph (1)(e) “gas” means a fuel which is wholly gaseous at a temperature of fifteen degrees Centigrade under a pressure of 1013.25 millibars.

Section 5.

SCHEDULE 2

EXEMPT VEHICLES

Electrically propelled vehicles

1.—(1) An electrically propelled vehicle is an exempt vehicle.

(2) A vehicle is not an electrically propelled vehicle for the purposes of sub-paragraph (1) unless the electrical motive power is derived from—

- (a) a source external to the vehicle, or
- (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.

Trams

2. A vehicle used on tram lines is an exempt vehicle.

Vehicles not for carriage

3. A vehicle which is not constructed or adapted for use, or used, for the carriage of a driver or passenger is an exempt vehicle.

Fire engines etc.

4.—(1) A fire engine is an exempt vehicle.

(2) In sub-paragraph (1) “fire engine” means a vehicle which—

- (a) is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and
- (b) is used solely for the purposes of a fire brigade (whether or not one maintained under the Fire Services Act 1947 or the Fire Services (Northern Ireland) Order 1984).

1947 c. 41.
S.I. 1984/1821
(N.I.11).

5. A vehicle which is kept by a fire authority is an exempt vehicle when it is being used or kept on a road for the purposes of the authority’s fire brigade service.

Ambulances and health service vehicles

6.—(1) An ambulance is an exempt vehicle.

(2) In sub-paragraph (1) “ambulance” means a vehicle which—

- (a) is constructed or adapted for, and used for no purpose other than, the carriage of sick, injured or disabled people to or from welfare centres or places where medical or dental treatment is given, and
- (b) is readily identifiable as a vehicle used for the carriage of such people by being marked “Ambulance” on both sides.

7. A vehicle is an exempt vehicle when it is being used or kept on a road by—

- (a) a health service body (as defined in section 60(7) of the National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the Health and Personal Social Services (Northern Ireland) Order 1991), or
- (b) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978 or a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991.

1990 c. 19.
S.I. 1991/194
(N.I.1).

1978 c. 29.

8. A vehicle which is made available by the Secretary of State—

- (a) to a person, body or local authority under section 23 or 26 of the National Health Service Act 1977, or
- (b) to a local authority, education authority or voluntary organisation in Scotland under section 15 or 16 of the National Health Service (Scotland) Act 1978,

1977 c. 49.

and which is used in accordance with the terms on which it is so made available is an exempt vehicle.

9.—(1) A veterinary ambulance is an exempt vehicle.

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- (2) In sub-paragraph (1) “veterinary ambulance” means a vehicle which—
- (a) is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given, and
 - (b) is readily identifiable as a vehicle used for the carriage of such animals by being marked “Veterinary Ambulance” on both sides.

Mine rescue vehicles etc.

10. A vehicle used solely—
- (a) as a mine rescue vehicle, or
 - (b) for the purpose of conveying or drawing emergency winding-gear at a mine,
- is an exempt vehicle.

Lifeboat vehicles

11. A vehicle used or kept on a road for no purpose other than the haulage of a lifeboat and the conveyance of the necessary gear of the lifeboat which is being hauled is an exempt vehicle.

Road construction and maintenance vehicles

12. A road construction vehicle which is used or kept on a road solely for the conveyance of built-in road construction machinery (with or without articles or material used for the purposes of the machinery) is an exempt vehicle.

13. A road roller is an exempt vehicle.

14. A vehicle is an exempt vehicle when it is—

- (a) being used,
- (b) going to or from the place where it is to be or has been used, or
- (c) being kept for use,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

15. A vehicle constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery) is an exempt vehicle.

16. A vehicle used solely within the area of a local authority (or, in Northern Ireland, a district council) by, or by a person acting pursuant to a contract with, the authority (or council) for the purpose of—

- (a) cleansing or watering roads, or
- (b) cleansing gullies,

is an exempt vehicle.

- 17.—(1) A tower wagon used solely by, or by a person acting pursuant to a contract with, a street lighting authority for the purpose of installing or maintaining materials or apparatus for lighting streets, roads or public places is an exempt vehicle.

- (2) In sub-paragraph (1) “tower wagon” means a goods vehicle—

- (a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and

- (b) which is not constructed or adapted for use, or used, for the conveyance of any load other than—
 - (i) such a device or articles used in connection with it, or
 - (ii) articles used in connection with the installation or maintenance (by means of such a device) of materials or apparatus for lighting streets, roads or public places.

(3) In sub-paragraph (1) “street lighting authority” means a local authority, Minister or Northern Ireland department having power under an enactment to provide or maintain materials or apparatus for lighting streets, roads or public places.

Vehicles for disabled people

18. A vehicle (including a cycle with an attachment for propulsion by mechanical power) which—

- (a) is adapted, and used or kept on a road, for an invalid, and
 - (b) does not exceed 508 kilograms in weight unladen,
- is an exempt vehicle.

19.—(1) A vehicle is an exempt vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who satisfies sub-paragraph (2) if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in his name under this Act is an exempt vehicle under this paragraph or paragraph 7 of Schedule 4.

(2) A disabled person satisfies this sub-paragraph if—

- (a) he is in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate,
- (b) he is in receipt of a mobility supplement, or
- (c) he has obtained, or is eligible for, a grant under—

(i) paragraph 2 of Schedule 2 to the National Health Service Act 1977, 1977 c. 49.

(ii) section 46(3) of the National Health Service (Scotland) Act 1978, or 1978 c. 29.

(iii) Article 30(3) of the Health and Personal Social Services (Northern Ireland) Order 1972,

in relation to the vehicle.

S.I. 1972/1265
(N.I.14).

(3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a person in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate, or of a mobility supplement, if it is so registered in the name of—

- (a) an appointee, or
- (b) a person nominated for the purposes of this paragraph by the person or an appointee.

(4) In sub-paragraph (3) “appointee” means—

- (a) a person appointed pursuant to regulations made under (or having effect as if made under) the Social Security Administration Act 1992 or the Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability living allowance, or

1992 c. 5.
1992 c. 8.

- (b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.

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(5) In this paragraph “mobility supplement” means a mobility supplement under—

1939 c. 82.

(a) a scheme under the Personal Injuries (Emergency Provisions) Act 1939, or

1977 c. 5.

(b) an Order in Council under section 12 of the Social Security (Miscellaneous Provisions) Act 1977,

or a payment appearing to the Secretary of State to be of a similar kind and specified for the purposes of this paragraph by an order made by him.

20.—(1) A vehicle (other than an ambulance within the meaning of paragraph 6) used for the carriage of disabled people by a body for the time being recognised by the Secretary of State for the purposes of this paragraph is an exempt vehicle.

(2) The Secretary of State shall recognise a body for the purposes of this paragraph if, on an application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled people.

(3) The issue by the Secretary of State of a nil licence in respect of a vehicle under this paragraph is to be treated as recognition by him for the purposes of this paragraph of the body by reference to whose use of the vehicle the document is issued.

(4) The reference in sub-paragraph (3) to the issue by the Secretary of State of a nil licence is a reference to the issue by him in accordance with regulations made by him under this Act of a document which—

(a) is in the form of a vehicle licence, and

(b) has “Nil” marked in the space provided for indicating the amount of vehicle excise duty payable.

(5) The Secretary of State may withdraw recognition of a body for the purposes of this paragraph if it appears to him that the body is no longer concerned with the care of disabled people.

Vehicles used for short journeys between different parts of person's land

21. Where an applicant for a vehicle licence for a vehicle satisfies the Secretary of State that the vehicle is intended to be used on public roads—

(a) only in passing from land in his occupation to other land in his occupation, and

(b) for distances not exceeding an aggregate of six miles in any calendar week,

the Secretary of State may, with the consent of the Treasury, declare that the vehicle is an exempt vehicle when it is being used on public roads as mentioned in paragraphs (a) and (b).

Vehicle testing etc.

22.—(1) A vehicle is an exempt vehicle when it is being used solely for the purpose of—

(a) submitting it (by previous arrangement for a specified time on a specified date) for a compulsory test, or

(b) bringing it away from a compulsory test.

(2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test solely for the purpose of—

(a) taking it to, or bringing it away from, a place where a part of the test is to be, or has been, carried out, or

(b) carrying out a part of the test.

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(3) Where the relevant certificate is refused on a compulsory test of a vehicle the vehicle is an exempt vehicle when it is being used solely for the purpose of—

- (a) delivering it (by previous arrangement for a specified time on a specified date) at a place where relevant work is to be done on it, or
- (b) bringing it away from a place where relevant work has been done on it.

(4) In this paragraph “compulsory test” means, as respects England and Wales and Scotland—

- (a) in the case of a vehicle for which by virtue of section 66(3) of the Road Traffic Act 1988 a vehicle licence cannot be granted unless certain requirements are satisfied, an examination such as is specified in sub-paragraph (5), and
- (b) otherwise, an examination under section 45 of the Road Traffic Act 1988 with a view to obtaining a test certificate without which a vehicle licence cannot be granted for the vehicle.

1988 c. 52.

(5) The examinations referred to in sub-paragraph (4)(a) are—

- (a) an examination under regulations under section 49 of the Road Traffic Act 1988 (examination as to a goods vehicle’s compliance with construction and use requirements),
- (b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a goods vehicle’s compliance with type approval requirements),
- (c) an examination for the purposes of section 60 of that Act (appeals in type approval cases), and
- (d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to goods vehicles subject to type approval requirements).

(6) In this paragraph “compulsory test” means, as respects Northern Ireland—

- (a) an examination to obtain a vehicle test certificate under Article 33 of the Road Traffic (Northern Ireland) Order 1981 without which a vehicle licence cannot be obtained for the vehicle, or
- (b) an examination to obtain a goods vehicle certificate, public service vehicle licence or certificate of inspection under Article 53, 60(1) or 67 of that Order.

S.I. 1981/154
(N.I.1).

(7) In this paragraph “authorised person” means—

- (a) in the case of an examination within sub-paragraph (4)(b), a person who is, or is acting on behalf of, an examiner or inspector entitled to carry out such an examination or a person acting under the personal direction of such a person,
- (b) in the case of an examination within sub-paragraph (5), an examiner appointed under section 66A of the Road Traffic Act 1988, a person carrying out the examination under the direction of such an examiner or a person driving the vehicle in accordance with a requirement to do so under the regulations under which the examination is carried out, and
- (c) in the case of an examination within sub-paragraph (6), an inspector of vehicles within the meaning of Article 2(2) of the Road Traffic (Northern Ireland) Order 1981.

(8) In this paragraph “the relevant certificate” means, as respects England and Wales and Scotland—

- (a) a test certificate (as defined in section 45(2) of the Road Traffic Act 1988),
- (b) a goods vehicle test certificate (as defined in section 49 of that Act), or

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- (c) a type approval certificate or Minister's approval certificate (as defined in sections 54 to 58 of that Act).

(9) In this paragraph "the relevant certificate" means, as respects Northern Ireland—

S.I. 1981/154
(N.I.1).

- (a) a vehicle test certificate, a goods vehicle certificate or a public service vehicle licence (within the meaning of the Road Traffic (Northern Ireland) Order 1981),
- (b) a certificate of inspection (within the meaning of Article 67(2) of that Order), or
- (c) a type approval certificate or Department's approval certificate (within the meaning of Article 31A of that Order).

(10) In this paragraph "relevant work" means—

- (a) where the relevant certificate which is refused is a test certificate (or, in Northern Ireland, a vehicle test certificate), work done or to be done to remedy for a further compulsory test the defects on the ground of which the relevant certificate was refused, and
- (b) in any other case, work done or to be done to remedy the defects on the ground of which the relevant certificate was refused (including work to alter the vehicle in some aspect of design, construction, equipment or marking on account of which the relevant certificate was refused).

Vehicles for export

23.—(1) A vehicle is an exempt vehicle if—

1983 c. 55.

- (a) it has been supplied to the person keeping it by a taxable person within the meaning of section 2C of the Value Added Tax Act 1983, and
- (b) the supply has been zero-rated under subsection (7) of section 16 of that Act.

(2) If at any time the value added tax that would have been chargeable on the supply but for the zero-rating becomes payable under subsection (9) of that section (or would have become payable but for any authorisation or waiver under that subsection), the vehicle is deemed never to have been an exempt vehicle under sub-paragraph (1).

Vehicles imported by members of foreign armed forces etc.

24. The Secretary of State may by regulations provide that, in such cases, subject to such conditions and for such period as may be prescribed by the regulations, a vehicle is an exempt vehicle if it has been imported by—

- (a) a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country prescribed by the regulations which is for the time being present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom,
- (b) a member of any country's military forces, except Her Majesty's United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any organisation so prescribed,
- (c) a person for the time being recognised by the Secretary of State as a member of a civilian component of a force within sub-paragraph (a) or as a civilian member of an organisation within sub-paragraph (b), or

- (d) any dependant of a description so prescribed of a person within subparagraph (a), (b) or (c).

SCHEDULE 3

Section 63.

CONSEQUENTIAL AMENDMENTS

The Scrap Metal Dealers Act 1964 (c. 69)

1. In section 9(6) of the Scrap Metal Dealers Act 1964, for the words from “provisions of” to “as to” substitute “provisions of the Vehicle Excise and Registration Act 1994 as to”.

The Finance Act 1966 (c. 18)

2. In section 2(13)(a) of the Finance Act 1966—
- (a) for the words from the beginning to “the Treasury may” substitute “notwithstanding anything in section 6(6) of the Vehicle Excise and Registration Act 1994 (vehicle excise duty to be paid into the Consolidated Fund), the Treasury may”,
 - (b) for the words “the duties levied under that Act” substitute “the vehicle excise duty levied”, and
 - (c) for the words “such duties” substitute “that duty”.

The Wireless Telegraphy Act 1967 (c. 72)

3. In section 8 of the Wireless Telegraphy Act 1967—
- (a) in subsection (1)—
 - (i) for the words from “regulations under” to “as” substitute “regulations under the Vehicle Excise and Registration Act 1994 as”, and
 - (ii) for the words from “the said” to “where” substitute “the Vehicle Excise and Registration Act 1994 where”, and
 - (b) in subsection (3), for the words from “contained” to the end substitute “contained in the Vehicle Excise and Registration Act 1994”.

The Port of London Act 1968 (c. xxxii)

4. In section 199(3) and (5) of the Port of London Act 1968, in the proviso, for the words from “the Vehicles” to the end of paragraph (a) substitute “the Vehicle Excise and Registration Act 1994, in respect of a motor vehicle—
- (a) under paragraph 21 of Schedule 2 to that Act;”.

The Road Traffic (Foreign Vehicles) Act 1972 (c. 27)

5. In section 7(4) of the Road Traffic (Foreign Vehicles) Act 1972, for the words from “issued” to “shall” substitute “issued under the Vehicle Excise and Registration Act 1994 shall”.

The Health and Personal Social Services (Northern Ireland) Order 1972 (S.I. 1972/1265 (N.I. 14))

6. In Article 30(2)(c) of the Health and Personal Social Services (Northern Ireland) Order 1972, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “the Vehicle Excise and Registration Act 1994”.

The Control of Pollution Act 1974 (c. 40)

7. In section 73(1) of the Control of Pollution Act 1974, in the definition of “person responsible”, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

The International Road Haulage Permits Act 1975 (c. 46)

8. In section 1(6) of the International Road Haulage Permits Act 1975, for the words from “issued” to “shall” substitute “issued under the Vehicle Excise and Registration Act 1994 shall”.

The International Carriage of Perishable Foodstuffs Act 1976 (c. 58)

9. In section 19(4) of the International Carriage of Perishable Foodstuffs Act 1976, for the words from “issued” to “shall” substitute “issued under the Vehicle Excise and Registration Act 1994 shall”.

The National Health Service Act 1977 (c. 49)

10. In sections 23(4) and 27(5) of, and paragraph 1(c) of Schedule 2 to, the National Health Service Act 1977, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

The Criminal Damage (Compensation) (Northern Ireland) Order 1977 (S.I. 1977/1247 (N.I.14))

11. In Article 9(1)(c) of the Criminal Damage (Compensation) (Northern Ireland) Order 1977, for the words “the Vehicles (Excise) Act 1971 or the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “the Vehicle Excise and Registration Act 1994”.

The Refuse Disposal (Amenity) Act 1978 (c. 3)

12. In section 11(1) of the Refuse Disposal (Amenity) Act 1978, in the definition of “licence”, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

The National Health Service (Scotland) Act 1978 (c. 29)

13. In sections 15(3) and 16(2) of the National Health Service (Scotland) Act 1978, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

The Pollution Control and Local Government (Northern Ireland) Order 1978 (S.I. 1978/1049 (N.I.19))

14. In Article 36(1) of the Pollution Control and Local Government (Northern Ireland) Order 1978, in the definition of “licence” —

- (a) for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “the Vehicle Excise and Registration Act 1994”, and
- (b) for the words “than Northern Ireland” substitute “than the United Kingdom”.

The Customs and Excise Management Act 1979 (c. 2)

15. In section 102(3)(aa) of the Customs and Excise Management Act 1979, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

The Hydrocarbon Oil Duties Act 1979 (c. 5)

16. In Schedule 1 to the Hydrocarbon Oil Duties Act 1979—

- (a) in paragraph 1, for the words “vehicle excise licence” substitute “licence under the Vehicle Excise and Registration Act 1994”,
- (b) in paragraph 2, for sub-paragraphs (a) to (c) substitute—
 - “(a) any vehicle exempted from vehicle excise duty by—
 - (i) paragraph 12 (road construction vehicles),
 - (ii) paragraph 13 (road rollers),
 - (iii) paragraph 14 (snow ploughs etc.),
 - (iv) paragraph 15 (gritting vehicles), or
 - (v) paragraph 21 (vehicles used for short journeys between different parts of a person’s land),of Schedule 2 to the Vehicle Excise and Registration Act 1994, and
 - (b) any vehicle in relation to which the annual rate of vehicle excise duty is that specified in Part IV of Schedule 1 to that Act (special machines).”, and
- (c) for paragraph 4 substitute—

“4. A vehicle in respect of which there is current a certificate or document in the form of a licence issued under regulations under section 22(2) of the Vehicle Excise and Registration Act 1994 shall be treated for the purposes of this Schedule as a vehicle in respect of which a licence under that Act is in force.”

The Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I.1))

17.—(1) In Articles 29(2), 31D(3), 34(6), 188(1) and 198(1)(f) of the Road Traffic (Northern Ireland) Order 1981, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “the Vehicle Excise and Registration Act 1994”.

(2) In Article 34 of that Order—

- (a) in paragraph (2)(a), for the words from “under” to “1920” substitute “under the Vehicle Excise and Registration Act 1994 or any corresponding earlier legislation”,
- (b) in paragraph (2)(b), for the words “registered under” onwards substitute “so registered”, and
- (c) in paragraph (3)—
 - (i) for the words “section 20 of the Vehicles (Excise) Act 1971” substitute “section 24 of the Vehicle Excise and Registration Act 1994”, and
 - (ii) for the words “section 19(1)(b)” substitute “section 21(2)”.

(3) In Article 89(4) of that Order, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972 or under the Vehicles (Excise) Act 1971 or under any statutory provisions repealed by those Acts” substitute “the Vehicle Excise and Registration Act 1994”.

The Road Traffic Regulation Act 1984 (c. 27)

18.—(1) In sections 101(8) and 111(7) of the Road Traffic Regulation Act 1984, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

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(2) In paragraph 2(2) of Schedule 12 to that Act, for paragraph (f) substitute—

“(f) by its being used, or kept, on a public road within the meaning of the Vehicle Excise and Registration Act 1994 without a licence under that Act being exhibited on the vehicle in the manner prescribed by regulations under that Act.”

The Police and Criminal Evidence Act 1984 (c. 60)

19. In section 4(1)(a) of the Police and Criminal Evidence Act 1984, for the word “vehicles” substitute “vehicle”.

The Sporting Events (Control of Alcohol etc.) Act 1985 (c. 57)

20. In section 1A(5) of the Sporting Events (Control of Alcohol etc.) Act 1985, for the words “section 1(1) of the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

The Finance Act 1986 (c. 41)

21. In paragraph 6(1) of Schedule 6 to the Finance Act 1986, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994.”

The Income and Corporation Taxes Act 1988 (c. 1)

22. In sections 158(2B) and 168(5)(d) and (5A)(d) of the Income and Corporation Taxes Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994.”

The Dartford-Thurrock Crossing Act 1988 (c. 20)

23. In section 19 of the Dartford-Thurrock Crossing Act 1988—

- (a) in paragraph (d), for the words “section 4(1)(g) of the Vehicles (Excise) Act 1971” substitute “paragraph 18 of Schedule 2 to the Vehicle Excise and Registration Act 1994”, and
- (b) in paragraph (e), for the words “section 7(2) of that Act” substitute “paragraph 19 of that Schedule”.

The Road Traffic Act 1988 (c. 52)

24.—(1) In sections 43(1), 66(1)(a) and (3), 69A(3), 148(2)(h), 172(10) and 183(2)(a) of the Road Traffic Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

(2) In section 47 of that Act—

- (a) in subsection (2)(a), for the words from “under” to “1920” substitute “under the Vehicle Excise and Registration Act 1994 or any corresponding earlier legislation”,
- (b) in subsection (2)(b), for the words “registered under” onwards substitute “so registered”, and
- (c) in subsection (4)—
 - (i) for the words “section 20 of the Vehicles (Excise) Act 1971” substitute “section 24 of the Vehicle Excise and Registration Act 1994”, and
 - (ii) for the words “section 19(1)(b)” substitute “section 21(2)”.

(3) In section 64A of that Act—

- (a) in subsection (1)(a)(i), for the words “section 19 of the Vehicles (Excise) Act 1971” substitute “section 21 of the Vehicle Excise and Registration Act 1994”,
- (b) in subsection (2)—
 - (i) in paragraph (a), for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”, and
 - (ii) in paragraph (b), for the words “section 19” substitute “section 21”, and
- (c) in subsection (4)—
 - (i) for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”, and
 - (ii) for the words “section 16(2)” substitute “section 12(2)”.

(4) In section 65A of that Act—

- (a) in subsection (1)(a)(i), for the words “section 19 of the Vehicles (Excise) Act 1971” substitute “section 21 of the Vehicle Excise and Registration Act 1994”, and
- (b) in subsection (3)—
 - (i) in paragraph (a), for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”, and
 - (ii) in paragraph (b), for the words “section 19” substitute “section 21”.

(5) In section 156 of that Act, for the words “section 37 of the Vehicles (Excise) Act 1971” substitute “section 57 of the Vehicle Excise and Registration Act 1994”.

The Road Traffic Offenders Act 1988 (c. 53)

25.—(1) In sections 71(9)(b), 85(5) and 89(2)(c) of the Road Traffic Offenders Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

(2) In Schedule 3 to that Act add at the end—

“Offences under the Vehicle Excise and Registration Act 1994 (c. 22)

Section 33 of the Vehicle Excise and Registration Act 1994.	Using or keeping a vehicle on a public road without licence being exhibited in manner prescribed by regulations.
Section 42 of that Act.	Driving or keeping a vehicle without required registration mark.
Section 43 of that Act.	Driving or keeping a vehicle with registration mark obscured etc.”

The Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I.12))

26. In Article 6(1)(a) of the Police and Criminal Evidence (Northern Ireland) Order 1989, for the word “vehicles” substitute “vehicle”.

The Environmental Protection Act 1990 (c. 43)

27. In section 79(7) of the Environmental Protection Act 1990, in the definition of "person responsible", for the words "the Vehicles (Excise) Act 1971" substitute "the Vehicle Excise and Registration Act 1994".

The New Roads and Street Works Act 1991 (c. 22)

28. In sections 13(2) and 36(2) of the New Roads and Street Works Act 1991, for paragraphs (b) to (d) substitute—

- “(b) a vehicle which is exempt from vehicle excise duty under—
- (i) paragraph 4 (fire engines),
 - (ii) paragraph 6 (ambulances),
 - (iii) paragraph 18 (invalid carriages),
 - (iv) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or
 - (v) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),
- of Schedule 2 to the Vehicle Excise and Registration Act 1994.”

The Road Traffic Act 1991 (c. 40)

29. In sections 79(2)(a) and 82(3) of the Road Traffic Act 1991, for the words "the Vehicles (Excise) Act 1971" substitute "the Vehicle Excise and Registration Act 1994".

The Criminal Justice Act 1991 (c. 53)

30. In section 24(4) of the Criminal Justice Act 1991, in the definition of "fine"—

- (a) in paragraph (a), for the words "section 8(1) or 18(4) of the Vehicles (Excise) Act 1971" substitute "section 29 or 37 of the Vehicle Excise and Registration Act 1994", and
- (b) in paragraph (b), for the words "section 9, 18A or 26A of the said Act of 1971" substitute "section 30, 36 or 38 of the Vehicle Excise and Registration Act 1994".

The Severn Bridges Act 1992 (c. 3)

31. In section 8(5) of the Severn Bridges Act 1992, for paragraphs (c) and (d) substitute—

- “(c) a vehicle which is exempt from vehicle excise duty under—
- (i) paragraph 6 (ambulances),
 - (ii) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or
 - (iii) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),
- of Schedule 2 to the Vehicle Excise and Registration Act 1994.”

The Finance Act 1994 (c. 9)

32. In section 17(4) of the Finance Act 1994, for the word "vehicles" substitute "vehicle".

SCHEDULE 4

Section 64.

TRANSITIONALS ETC

General transitionals and savings

1. The substitution of this Act for the provisions repealed or revoked by this Act does not affect the continuity of the law.

2.—(1) Anything done, or having effect as done, (including the making of subordinate legislation and the issuing of licences) under or for the purposes of any provision repealed or revoked by this Act has effect as if done under or for the purposes of any corresponding provision of this Act.

(2) Sub-paragraph (1) does not apply to the Vehicle Licences (Duration and Rate of Duty) Order 1980.

S.I. 1980/1183.

3. Any reference (express or implied) in this Act or any other enactment, or in any instrument or document, to a provision of this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes before the commencement of this Act a reference to the corresponding provision repealed or revoked by this Act.

4. Any reference (express or implied) in any enactment, or in any instrument or document, to a provision repealed or revoked by this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes after the commencement of this Act a reference to the corresponding provision of this Act.

5. Paragraphs 1 to 4 have effect in place of section 17(2) of the Interpretation Act 1978 (but are without prejudice to any other provision of that Act). 1978 c. 30.

Preservation of old transitionals and savings

6.—(1) The repeal by this Act of an enactment previously repealed subject to savings (whether or not in the repealing enactment) does not affect the continued operation of those savings.

(2) The repeal by this Act of a saving made on the previous repeal of an enactment does not affect the operation of the saving in so far as it remains capable of having effect.

(3) Where the purpose of an enactment repealed by this Act was to secure that the substitution of the provisions of the Act containing that enactment for provisions repealed by that Act did not affect the continuity of the law, the enactment repealed by this Act continues to have effect in so far as it is capable of doing so.

Exemption for disabled passengers

7.—(1) Where—

- (a) a vehicle is suitable for use by persons having a particular disability that so incapacitates them in the use of their limbs that they have to be driven and cared for by a full-time constant attendant,

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- 1977 c. 49.
1978 c. 29.
S.I. 1972/1265
(N.I.14).
- (b) the vehicle is registered under this Act in the name of a person who has such a disability and is a person to whom this paragraph applies,
 - (c) that person is sufficiently disabled to be eligible for an invalid tricycle under the National Health Service Act 1977, the National Health Service (Scotland) Act 1978 or the Health and Personal Social Services (Northern Ireland) Order 1972 but too disabled to drive it, and
 - (d) no other vehicle registered in that person's name under this Act, or deemed to be so registered under sub-paragraph (3) of paragraph 19 of Schedule 2, is an exempt vehicle under that paragraph,

the vehicle is an exempt vehicle if used or kept for use by or for the purposes of that person.

(2) This paragraph applies to a person if—

- 1992 c. 48.
- (a) there remains valid a relevant certificate issued in respect of him before 13th October 1993 (the day on which the repeal of the provisions specified in section 12(1) of the Finance (No.2) Act 1992 came into force), or
 - (b) an application for a relevant certificate in respect of him had been received by the Secretary of State or the Department of Health and Social Services for Northern Ireland before that date and a relevant certificate issued pursuant to that application remains valid.

(3) In this paragraph a “relevant certificate” means—

- S.I. 1971/450.
- (a) a certificate issued by the Secretary of State (or the Minister of Transport) containing a statement as described in Regulation 26(2)(b)(i) and (ii) of the Road Vehicles (Registration and Licensing) Regulations 1971 (as in force on 29th December 1972) or a statement to similar effect, or
 - (b) a certificate issued by the Department of Health and Social Services for Northern Ireland (or the Ministry of Health and Social Services for Northern Ireland) containing a statement as described in Regulation 27(2)(b)(i) and (ii) of the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973 (as originally in force) or a statement to similar effect,
- S.R. and O. (N.I.)
1973 No. 490.

including (in either case) any renewal or continuation of such a certificate.

(4) For the purposes of sub-paragraph (2) a relevant certificate issued in respect of a person remains valid for as long as the matters stated in the certificate in relation to the person's disability remain unaltered.

(5) Where immediately before 13th October 1993 a person to whom this paragraph applies was under the age of five, the person ceases to be a person to whom this paragraph applies—

- (a) if a relevant licence document is in force on the day on which he attains the age of five in respect of a vehicle used or kept for use for his purposes, when that licence document expires, and
- (b) otherwise, on attaining the age of five.

(6) In sub-paragraph (5) “relevant licence document” means a document in the form of a licence issued under—

- (a) Regulation 26(3A)(b) of the Road Vehicles (Registration and Licensing) Regulations 1971,
 - (b) Regulation 27(4)(b) of the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973, or
 - (c) paragraph 4 or 6 of the Schedule to the Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993,
- S.I. 1993/2272.

or any re-enactment (with or without modifications) of any of those provisions.

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(7) Regulations under section 22(2) of this Act which require a person to furnish information relating to a vehicle which is an exempt vehicle under this paragraph may require him to furnish (in addition) such evidence of the facts giving rise to the exemption as is prescribed by the regulations.

(8) In spite of the repeal by this Act of section 12(2) of the Finance (No.2) Act 1992, paragraphs 4 to 8 of the Schedule to the Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 shall, until the coming into force of the first regulations made by virtue of sub-paragraph (7) (unless revoked and subject to any amendments), continue to have effect but subject to the modifications specified in sub-paragraph (9). 1992 c. 48.
S.I. 1993/2272.

(9) The modifications referred to in sub-paragraph (8) are—

- (a) the substitution of a reference to this paragraph for any reference to paragraph 2 of that Schedule,
- (b) the addition of a reference to this Act after the first reference to the Vehicles (Excise) Act 1971 in paragraphs 4(4)(a) and 6(4)(a), 1971 c. 10.
- (c) the substitution of a reference to this Act for each other reference to the Vehicles (Excise) Act 1971, and
- (d) the substitution of a reference to section 23 of this Act for any reference to section 19 of that Act and of a reference to subsection (3) of section 23 of this Act for any reference to subsection (2) of section 19 of that Act.

(10) Sections 44 and 45 of this Act have effect in relation to a vehicle which is an exempt vehicle under this paragraph as they have effect in relation to a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2 to this Act.

(11) If and to the extent that, immediately before the coming into force of this Act, the Secretary of State had power to amend or revoke by order any provision of the Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993, he has the same power in relation to so much of this paragraph as reproduces that provision.

Trade licences

8.—(1) On and after such day as the Secretary of State may by order appoint this Act shall have effect as if for section 13 there were substituted—

“Trade licences:
duration and
amount of duty.

13.—(1) A trade licence may be taken out—

- (a) for a period of twelve months, or
- (b) for a period of six months.

(2) A trade licence taken out by a person who is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)) may be taken out only for a period of six months.

(3) The Secretary of State may require that a trade licence taken out by a motor trader or vehicle tester who does not hold an existing trade licence may be taken out only for a period of six months.

(4) The rate of duty applicable to a trade licence taken out for a period of twelve months is—

- (a) the annual rate currently applicable to a vehicle under sub-paragraph (1)(c) of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and
- (b) otherwise, the annual rate currently applicable to a vehicle under paragraph 1(b) of Schedule 1.

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(5) The rate of duty applicable to a trade licence taken out for a period of six months is fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a period of twelve months.

(6) In determining a rate of duty under subsection (5) any fraction of five pence—

(a) if it exceeds two and a half pence, shall be treated as five pence, and

(b) otherwise, shall be disregarded.”

(2) An order under sub-paragraph (1) may appoint different days for different cases.

(3) A licence in force when such an order substitutes for section 13 the provisions set out in sub-paragraph (1) is not affected by that substitution.

Combined road-rail transport of goods

9. Section 20 (and the references to it in sections 45(1)(b) and 57(5)) shall not come into force until such day as the Secretary of State may by order appoint.

Regulations about registration and licensing

10. Regulation 12(1) of the Road Vehicles (Registration and Licensing) Regulations 1971 continues to have effect (until revoked) as if the amendments of section 23 of the Vehicles (Excise) Act 1971, as set out in paragraph 20 of Schedule 7 to that Act, which were made by paragraph 16(3) of Part III of Schedule 1 to the Finance Act 1987 had been in force when those Regulations were made.

S.I. 1971/450.
1971 c. 10.

1987 c. 16.

Assignment of registration marks

11. The inclusion in this Act of subsection (2), and the words “for the time being” in subsection (3), of section 23 (which reproduce the amendments of the Vehicles (Excise) Act 1971 made by section 10(2) and (3) of the Finance Act 1989) shall not be construed as affecting the operation of—

1989 c. 26.

1972 c. 10 (N.I.).

(a) the Vehicles (Excise) Act 1971 or the Vehicles (Excise) Act (Northern Ireland) 1972, or

(b) any regulations made under either of those Acts,

in relation to any time before 27th July 1989 (the day on which the Finance Act 1989 was passed).

Section 65.

SCHEDULE 5

REPEALS AND REVOCATIONS

PART I

REPEALS

Chapter	Short title	Extent of repeal
1966 c. 18.	The Finance Act 1966.	In section 2(1), the words “(including such duty chargeable in Northern Ireland)”.
1967 c. 54.	The Finance Act 1967.	Section 45(3)(c).

Chapter	Short title	Extent of repeal
1967 c. 72.	The Wireless Telegraphy Act 1967.	Section 8(4). Section 14(2).
1968 c. 48.	The International Organisations Act 1968.	In section 2(2)(b), the words “(that is to say,” onwards.
1971 c. 10.	The Vehicles (Excise) Act 1971.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 55(6). Section 128(3).
1974 c. 39.	The Consumer Credit Act 1974.	In Schedule 4, in Part I, paragraph 32.
1975 c. 45.	The Finance (No.2) Act 1975.	Section 5(1), (5) and (6).
1976 c. 40.	The Finance Act 1976.	Section 11(1) to (4). Section 12.
1977 c. 36.	The Finance Act 1977.	Section 5(1) and (5).
1978 c. 42.	The Finance Act 1978.	Section 8(1), (4) and (5).
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in the Table in paragraph 12, the entries relating to the Vehicles (Excise) Act 1971.
1980 c. 43.	The Magistrates' Courts Act 1980.	In Schedule 7, paragraph 93.
1980 c. 48.	The Finance Act 1980.	Section 4(1) and (4) to (7).
1981 c. 35.	The Finance Act 1981.	Section 7(1) and (5).
1982 c. 39.	The Finance Act 1982.	Section 3(2). Section 5(1) to (4) and (7). Section 7(1) and (3). Schedule 3. In Schedule 5, Part A.
1983 c. 28.	The Finance Act 1983.	Section 4(1) to (3), (5) and (8). In Schedule 3, in Part I, paragraphs 1 to 6 and, in Part II, paragraphs 8, 10 and 11.
1983 c. 55.	The Value Added Tax Act 1983.	In Schedule 9, paragraph 2.
1984 c. 43.	The Finance Act 1984.	Section 4(1) and (3) to (6). Section 5(1) to (3) and (5). In Schedule 2, in Part II, paragraph 6(1) and (2).
1984 c. 54.	The Roads (Scotland) Act 1984.	In Schedule 9, paragraph 67.
1985 c. 54.	The Finance Act 1985.	Section 4(1) to (3) and (5) to (8). Section 9. In Schedule 2, in Part I, paragraphs 2 and 5 and, in Part II, paragraph 8.
1986 c. 41.	The Finance Act 1986.	Section 3(1) to (4) and (6) to (8). Schedule 1.

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Chapter	Short title	Extent of repeal
1987 c. 16.	The Finance Act 1987.	In Schedule 2, Part I. In section 2, subsections (1), (3) and (5), in subsection (6) the words "The Acts of 1971 and 1972 and" and subsections (7) and (8). In Schedule 1, in Part II, paragraphs 1, 2 and 5 and, in Part III, paragraphs 7, 8, 10, 12, 14, 16 and 18.
1988 c. 39.	The Finance Act 1988.	Section 4(1), (3)(b) to (d), (4) and (6) to (9). In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 4 and 5.
1988 c. 53.	The Road Traffic Offenders Act 1988.	Section 21(2)(e) and (f). In Schedule 3, the entries relating to the Vehicles (Excise) Act 1971.
1988 c. 54.	The Road Traffic (Consequential Provisions) Act 1988.	In Schedule 3, paragraph 8(2)(a) to (c), (3) and (4).
1989 c. 26.	The Finance Act 1989.	Section 6(1), (2), (5) and (7). Sections 7 to 13. Section 14(1), (3), (5) and (7). Section 16(3). In Schedule 1, Part I. In Schedule 2, paragraphs 1, 2 and 4.
1990 c. 19.	The National Health Service and Community Care Act 1990.	In Schedule 8, paragraph 2.
1990 c. 29.	The Finance Act 1990.	Section 5(1) to (3), (8) and (9). Section 6. In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 8 and 9.
1991 c. 21.	The Disability Living Allowance and Disability Working Allowance Act 1991.	In Schedule 2, paragraph 1.
1991 c. 31.	The Finance Act 1991.	Section 4(1) to (3), (5) and (6). Sections 8 to 10. In Schedule 3, in Part I, paragraphs 1 to 4, 5(1)(a), (2), (4) and (5), 6 to 20, 22 and 23.
1991 c. 40.	The Road Traffic Act 1991.	In Schedule 4, paragraphs 4 and 5.
1991 c. 53.	The Criminal Justice Act 1991.	In Schedule 11, paragraph 9.
1992 c. 20.	The Finance Act 1992.	Section 4(1), (2) and (5).

Chapter	Short title	Extent of repeal
1992 c. 48.	The Finance (No.2) Act 1992.	Section 11(1), (3), (10) and (11). Sections 12 and 13. In Schedule 3, paragraph 91.
1993 c. 34.	The Finance Act 1993.	Section 17(1), (2), (3)(b), (4), (5), (7)(a) and (8). Sections 18 and 19. Section 20(1), (2) and (4). Section 21. Section 23.
1994 c. 9.	The Finance Act 1994.	Section 4. In Schedule 2, paragraphs 1 to 23 and 26 to 28 and, in paragraph 29, "20(2)".

PART II
REVOCATIONS

Number	Title	Extent of revocation
S.I. 1974/168.	The National Health Service (Vehicles) Order 1974.	The whole Order.
S.I. 1974/1491.	The National Health Service (Vehicles) (Scotland) Order 1974.	The whole Order.
S.I. 1981/154 (N.I.1).	The Road Traffic (Northern Ireland) Order 1981.	In Article 118(2), the words from "and the reference" to "1972".
S.I. 1991/1712 (N.I.17).	The Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991.	In Schedule 2, paragraph 1.

TABLE OF DERIVATIONS

Notes:

1. This Table shows the derivation of the provisions of the consolidation.

2. The following abbreviations are used in the Table—

V(E)A	=	Vehicles (Excise) Act 1971 (c.10)
1976 FA	=	Finance Act 1976 (c.40)
1979 CEMA	=	Customs and Excise Management Act 1979 (c.2)
1982 FA	=	Finance Act 1982 (c.39)
1986 FA	=	Finance Act 1986 (c.41)
1987 FA	=	Finance Act 1987 (c.16)
1988 FA	=	Finance Act 1988 (c.39)
1989 FA	=	Finance Act 1989 (c.26)
1990 FA	=	Finance Act 1990 (c.29)
1991 FA	=	Finance Act 1991 (c.31)
1992 (No.2) FA	=	Finance (No.2) Act 1992 (c.48)
1993 FA	=	Finance Act 1993 (c.34)
1994 FA	=	Finance Act 1994 (c.9)

3. Part I of Schedule 7 to the Vehicles (Excise) Act 1971 makes modifications of other provisions of that Act which continue to have effect until an order under section 39(2) of that Act provides that the modifications are to cease to operate. Paragraph 18 of Schedule 2 to the Finance Act 1994 prevents the making of such an order in relation to certain of the modifications, thereby causing the modified provisions permanently to have effect subject to the modifications. This Table does not separately acknowledge paragraph 18 when showing the derivation of such a modified provision.

4. The Table does not separately acknowledge the provisions (in particular the Criminal Law Act 1977, the Criminal Justice Act 1982 and the Fines and Penalties (Northern Ireland) Order 1984) which secure that, where the maximum fine or penalty that may be imposed on the commission of an offence was originally expressed as a particular amount (or one particular amount on a person's first conviction and another on subsequent convictions), the amount of the maximum fine or penalty is now the statutory maximum (in the case of an either way offence tried summarily) or a particular level on the standard scale (in the case of a summary offence).

Provision	Derivation
1(1) (2)	V(E)A s.1(1); 1991 FA Sch.3 Pt.I para.2. V(E)A s.38(1).
2(1) (2) to (4)	V(E)A s.1(2); 1988 FA Sch.2 Pt.II para.2. V(E)A s.1(3); 1994 FA Sch.2 para.1(2).
3(1) (2)	V(E)A s.2(1), Sch.7 Pt.I para.1. V(E)A s.2(1), Sch.7 Pt.I para.1; Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(a); 1994 FA s.4(2).

Provision	Derivation
(3)	V(E)A s.2A(1), Sch.7 Pt.I para.5.
(4)	V(E)A s.2A(1), Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(2).
(5)	V(E)A s.2A(3), Sch.7 Pt.I para.5.
(6)	V(E)A s.2A(4), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
4(1)	V(E)A s.2(4).
(2)	V(E)A s.2(4); Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(b).
(3)	V(E)A s.2(4).
(4)	V(E)A s.2A(2), Sch.7 Pt.I para.5.
(5)	V(E)A s.2A(2), paragraph (a) of proviso, Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(3).
(6)	V(E)A s.2A(2), paragraph (b) of proviso, Sch.7 Pt.I para.5.
(7)	V(E)A s.2A(4), Sch.7 Pt.I para.5.
5	Drafting.
6(1)	V(E)A s.3(1).
(2) to (4)	V(E)A s.3(2); 1979 CEMA Sch.4 para.12.
(5)	V(E)A s.3(3).
(6)	V(E)A s.3(4), (5).
7(1)	V(E)A ss.12(1), 38(1).
(2)	1976 FA s.11(1).
(3)	1976 FA s.11(2); 1994 FA Sch.2 para.21(2), (3).
(4), (5)	V(E)A s.12(2), (3).
(6)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
(7)	V(E)A Sch.4 Pt.I para.8(2); 1982 FA Sch.5 Pt.A.
8	1993 FA s.23.
9(1)	V(E)A ss.13(1), 38(1).
(2)	V(E)A s.13(2).
(3)	V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1); 1991 FA Sch.3 Pt.I para.7.
(4)	V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1).
10(1)	V(E)A ss.12(7), 38(1).
(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A s.17(3).
11(1)	V(E)A ss.16(1), (1A), 38(1); 1986 FA Sch.2 Pt.I para.4(3).
(2)	V(E)A s.16(1); 1986 FA Sch.2 Pt.I para.4(2)(a).
(3), (4)	V(E)A s.16(1).
12(1)	V(E)A ss.16(1), proviso, 38(1); 1986 FA Sch.2 Pt.I para.4(2)(b).
(2)	V(E)A s.16(2).
(3)	V(E)A s.16(3); 1986 FA Sch.2 Pt.I para.4(4); 1987 FA Sch.1 Pt.II para.5(c).
(4)	V(E)A s.16(3).
(5)	V(E)A s.16(8); Finance Act 1984 (c.43) s.4(4)(b).

Provision	Derivation
13(1)	V(E)A ss.16(4), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(2)	V(E)A ss.16(4A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(3) to (5)	V(E)A ss.16(5), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(6)	V(E)A ss.16(5A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
14(1)	V(E)A s.16(6).
(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A ss.25(1), 38(1); 1994 FA Sch.2 para.12.
(4)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
15(1), (2)	V(E)A s.18(1).
(3)	V(E)A Sch.4 Pt.I para.8(4)(a), (b)(i); 1982 FA Sch.5 Pt.A.
(4), (5)	V(E)A s.18(2).
(6)	V(E)A s.18(3), Sch.7 Pt.I para.17.
(7)	V(E)A s.18(2).
16(1)	V(E)A Sch.4 Pt.I paras.14, 14A, 14B; 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1992 (No.2) FA s.11(3); 1994 FA Sch.2 para.19(5).
(2), (3)	V(E)A Sch.4 Pt.I paras.14, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
(4), (5)	V(E)A Sch.4 Pt.I paras.14A, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22; 1992 (No.2) FA s.11(3).
(6), (7)	V(E)A Sch.4 Pt.I paras.14B, 16(2); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1991 FA Sch.3 Pt.I para.22.
17(1), (2)	V(E)A s.18(5), (6).
(3) to (5)	V(E)A s.18(7).
(6), (7)	V(E)A s.18(10); 1991 FA Sch.3 Pt.I para.8; 1994 FA Sch.2 para.8(3).
(8)	V(E)A Sch.4 Pt.I para.8(4)(b)(ii); 1982 FA Sch.5 Pt.A.
18(1)	V(E)A s.6(1), (3); 1994 FA Sch.2 para.4.
(2)	V(E)A s.6(3).
19(1)	V(E)A s.17(2), Sch.7 Pt.I para.13.
(2)	V(E)A s.17(3).
20(1)	V(E)A s.18B(2), (4); 1991 FA s.9(2), Sch.3 Pt.I para.10(2).
(2)	V(E)A ss.18B(2), 38(1); 1991 FA s.9(2).
(3)	V(E)A s.18B(1), (5); 1991 FA s.9(2), Sch.3 Pt.I para.10(3).
(4)	V(E)A s.18B(3); 1991 FA s.9(2).
21	V(E)A s.19(1).
22(1)	V(E)A ss.23(1)(a) to (e), (2)(a), 38(1), Sch.7 Pt.I para.20; 1987 FA Sch.1 Pt.III para.16(3); 1989 FA s.13; 1994 FA Sch.2 para.11(2).
(2)	V(E)A s.23(3), (4), Sch.7 Pt.I para.20; 1976 FA s.11(3), (4); 194 FA Sch.2 para.21(4).
(3)	V(E)A s.23(4), Sch.7 Pt.I para.20.

Provision	Derivation
23(1)	V(E)A s.19(1).
(2)	V(E)A s.19(1A); 1989 FA s.10(2).
(3)	V(E)A s.19(2); 1989 FA s.10(3).
(4)	V(E)A s.23(1)(f), Sch.7 Pt.I para.20.
(5)	V(E)A s.23(2)(b), (c), Sch.7 Pt.I para.20; 1994 FA Sch.2 para.11(3).
24(1)	V(E)A s.20(1).
(2)	V(E)A ss.20(2), 38(1).
(3)	V(E)A ss.20(3), 38(1).
(4)	V(E)A ss.25(1), 38(1).
(5)	V(E)A ss.25(2), 38(1).
(6)	V(E)A s.25(2); Interpretation Act 1978 (c.30) s.17(2)(a).
25(1)	V(E)A s.38(1); 1976 FA s.12(1), (5).
(2)	V(E)A s.38(1); 1976 FA s.12(2), (5).
(3)	1976 FA s.12(3).
26(1)	1989 FA s.11(1), (6).
(2)	1989 FA s.11(2)(a) to (j), (6); 1992 (No.2) FA s.13(1)(a); 1994 FA Sch.2 para.26(2).
(3)	1989 FA s.11(3), (6); 1992 (No.2) FA s.13(1)(b).
(4)	1989 FA s.11(3ZA); 1994 FA Sch.2 para.26(3).
(5)	1989 FA s.11(3A), (6); 1992 (No.2) FA s.13(1)(c).
(6)	1989 FA s.11(5), (6).
27(1), (2)	1989 FA s.12(1), (2).
(3)	1989 FA s.12(3)(a) to (ja), (9); 1992 (No.2) FA s.13(2)(a) to (c); 1994 FA Sch.2 para.27(2).
(4)	1989 FA s.12(4), (9).
(5)	1989 FA s.12(5), (9); 1992 (No.2) FA s.13(2)(d).
(6)	1989 FA s.12(5A); 1994 FA Sch.2 para.27(3).
(7)	1989 FA s.12(8).
28	V(E)A s.24.
29(1)	V(E)A s.8(1); 1979 CEMA s.156.
(2)	V(E)A s.8(1).
(3)	V(E)A s.8(1); 1979 CEMA s.156.
(4)	V(E)A s.8(3)(a).
(5)	V(E)A s.13(3).
(6), (7)	V(E)A s.8(3)(b).
(8)	V(E)A s.8(3), final sentence.
30(1)	V(E)A s.9(1).
(2)	V(E)A s.9(2), Sch.7 Pt.I para.7(a).
(3), (4)	V(E)A s.9(4), Sch.7 Pt.I para.7(c).
(5)	V(E)A s.9(6).
31(1) to (3)	V(E)A s.9(2).
(4)	V(E)A s.9(2), proviso, Sch.7 Pt.I para.7(a).
(5)	V(E)A s.9(3), Sch.7 Pt.I para.7(b).
(6)	V(E)A s.9(3A); 1989 FA s.14(3).
(7), (8)	V(E)A s.9(6).

Provision	Derivation
32(1)	V(E)A s.9(5), (8); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b); 1991 FA Sch.3 Pt.I para.6(1); Criminal Justice Act 1991 (c.53) Sch.11 para.9.
(2)	V(E)A s.9(7), (8).
(3)	V(E)A s.9(7) to (9); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.6(2).
33(1)	V(E)A ss.12(4), 38(1); 1979 CEMA s.156.
(2), (3)	V(E)A ss.12(4).
34(1)	V(E)A s.16(7); 1979 CEMA s.156; 1987 FA Sch.1 Pt.III para.14.
(2)	V(E)A s.16(7); 1979 CEMA s.156.
(3) to (5)	V(E)A s.16(7).
35(1)	V(E)A s.17(3)(a); 1979 CEMA s.156.
(2)	V(E)A s.17(3)(a).
36(1), (2)	V(E)A s.26A(1); 1989 FA s.14(1).
(3)	V(E)A s.26A(3); 1989 FA s.14(1); 1994 FA Sch.2 para.13(3).
(4)	V(E)A s.26A(2); 1989 FA s.14(1); 1994 FA Sch.2 para.13(2).
(5)	V(E)A s.26A(4); 1989 FA s.14(1); 1994 FA Sch.2 para.13(4).
37	V(E)A s.18(4); 1979 CEMA s.156.
38(1)	V(E)A s.18A(1); 1982 FA s.7(1).
(2)	V(E)A s.18A(2), (4), (5), Sch.7 Pt.I para.17A(a); 1982 FA s.7(1), (3).
(3)	V(E)A s.18A(9), Sch.7 Pt.I para.17A(c); 1982 FA s.7(1), (3).
(4)	V(E)A s.18A(8); 1982 FA s.7(1).
39	V(E)A s.18A(3) to (5), (12A)(a); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
40(1)	V(E)A s.18A(6); 1982 FA s.7(1).
(2)	V(E)A s.18A(6)(a), (12A)(b); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
(3)	V(E)A s.18A(6)(b); 1982 FA s.7(1).
(4)	V(E)A s.18A(7), Sch.7 Pt.I para.17A(b); 1982 FA s.7(1), (3); 1987 FA Sch.1 Pt.III para.10(a).
41(1)	V(E)A s.18A(10), (12); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(1).
(2), (3)	V(E)A s.18A(11), (12), (12A)(c); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
42(1)	V(E)A s.22(1).
(2)	V(E)A s.22(3).
(3)	V(E)A s.22(1).
(4)	V(E)A s.22(1), paragraph (a) of proviso.
(5)	V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11; 1994 FA Sch.2 para.10.
(6)	V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11.

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43(1)	V(E)A s.22(2).
(2)	V(E)A s.22(3).
(3)	V(E)A s.22(2).
(4)	V(E)A s.22(2), proviso.
44(1)	V(E)A s.26(1); 1979 CEMA s.156.
(2)	V(E)A s.26(1), Sch.7 Pt.I para.23; Finance Act 1978 (c.42) s.8(4).
(3)	V(E)A s.26(1); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1).
45(1)	V(E)A s.26(2)(a); 1979 CEMA s.156; 1991 FA s.9(4).
(2)	V(E)A s.26(2)(a); Finance Act 1978 (c.42) s.8(4); 1979 CEMA s.156.
(3)	V(E)A s.26(2)(b); 1979 CEMA s.156.
(4)	V(E)A s.26(2); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1).
46(1) to (4)	V(E)A s.27(1), (2).
(5)	V(E)A s.27(3).
(6)	V(E)A s.27(1).
(7)	V(E)A s.27(1), (4); 1991 FA Sch.3 Pt.I para.12.
47(1)	V(E)A ss.28(2), 28A(a); 1991 FA Sch.3 Pt.I para.13.
(2)	V(E)A ss.28(1), 28A(a); 1991 FA Sch.3 Pt.I para.13; 1994 FA Sch.2 para.14.
(3)	V(E)A s.28(1).
(4) to (6)	V(E)A s.28(3).
(7)	V(E)A ss.28(5), 28A(a); 1979 CEMA Sch.4 para.12; 1989 FA s.16(3); 1991 FA Sch.3 Pt.I para.13.
48(1), (2)	V(E)A s.29(1), (2).
(3)	V(E)A s.29(4).
(4)	V(E)A s.29(4); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b).
(5) to (7)	V(E)A s.29(5).
49	V(E)A ss.28(4), 28A(b), 29(3); Courts and Legal Services Act 1990 (c.41) s.74(3); 1991 FA Sch.3 Pt.I para.13.
50	V(E)A s.30.
51(1)	V(E)A s.32(1), (2)(a); 1991 FA Sch.3 Pt.I para.15.
(2)	V(E)A s.32(1).
(3)	V(E)A s.32(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.15.
52(1)	V(E)A ss.31(1), (3), (4)(a), 38(1).
(2)	V(E)A s.31(1).
(3), (4)	V(E)A s.31(2), (4)(b), (5); 1991 FA Sch.3 Pt.I para.14.
(5)	V(E)A s.31(2).
53	V(E)A s.33; 1994 FA Sch.2 para.15.
54	Road Traffic Offenders Act 1988 (c.53) s.21(1), (2)(e), (f).

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55(1)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(a); 1989 FA s.14(5)(a); 1991 FA Sch.3 Pt.I para.16.
(2)	V(E)A s.34(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(b); 1991 FA Sch.3 Pt.I para.16.
(3), (4)	V(E)A s.34(1); 1989 FA s.14(5)(b).
(5)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(c); 1991 FA Sch.3 Pt.I para.16.
56(1)	V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
(2)	V(E)A s.35(3); 1979 CEMA Sch.4 para.12.
(3)	V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
57(1)	V(E)A s.37(1).
(2)	V(E)A s.37(1)(a), (c); 1989 FA ss.11(2)(k), (3), 12(3)(k), (5); 1994 FA Sch.2 para.17(2).
(3)	V(E)A s.37(1)(a), (b); 1991 FA Sch.3 Pt.I para.18.
(4)	V(E)A s.37(1).
(5)	V(E)A s.37(4); 1991 FA s.9(5).
(6), (7)	V(E)A s.37(5); 1976 FA s.12(5); 1989 FA ss.11(4), 12(6).
(8)	V(E)A s.37(5).
58(1)	V(E)A s.37(2); 1976 FA s.12(3); Finance Act 1985 (c.54) s.9(2); 1994 FA Sch.2 para.17(3).
(2)	1990 FA s.128; 1992 (No.2) FA s.13(3); 1994 FA Sch.2 para.28.
59(1), (2)	V(E)A s.37(3), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
(3)	V(E)A s.37(3B), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
(4), (5)	V(E)A s.37(3A), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
60(1)	V(E)A ss.2A(4), 7(2A), 39(2), Sch.3 para.8(5), Sch.7 Pt.I para.5; Finance Act 1984 (c.43) s.5(3); 1988 FA s.4(3)(d); 1991 FA s.9(6).
(2)	V(E)A ss.2A(4), 39(2), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
(3)	V(E)A Sch.3 para.8(5); 1988 FA s.4(3)(d).
61(1)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(1), (2A); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II paras.10(a), (b), 11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(2)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(2); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.10(c); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(3)	V(E)A Sch.4 Pt.I para.9(2A); Finance Act 1983 (c.28) Sch.3 Pt.II para.11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a).
(4)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(a), Sch.4 Pt.I paras.9(1), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.

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(5)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(b), Sch.4 Pt.I paras.9(2), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(6)	V(E)A s.4(2), (3)(c)(ii), Sch.1 paras.3, 4(b); 1991 FA ss.4(2), 8(5), Sch.3 Pt.I paras.3, 20.
(7)	V(E)A s.18B(4)(b), Sch.4 Pt.I para.15(1); 1990 FA Sch.2 Pt.II para.9; 1991 FA s.9(2).
(8)	V(E)A Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.
62(1)	
“axle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“built-in road construction machinery”	V(E)A s.4(2).
“business”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“disabled person”	V(E)A ss.4(2), 7(2); 1990 FA s.6(5); Finance Act 1978 (c.42) s.8(1); 1994 FA Sch.2 para.5.
“exempt vehicle”	Drafting.
“farmer’s goods vehicle”	V(E)A Sch.4 Pt.I paras.10(2), (3), 15(1); 1982 FA Sch.5 Pt.A.
“goods vehicle”	V(E)A s.18B(4)(b), Sch.3 para.5, Sch.4 para.15(1); 1976 FA s.11(4); 1982 FA Sch.5 Pt.A; 1991 FA s.9(2).
“motor dealer”	V(E)A s.38(1).
“motor trader”	V(E)A s.16(8); 1986 FA Sch.2 Pt.I para.4(8).
“public road”	V(E)A s.38(1); Roads (Scotland) Act 1984 (c.54) Sch.9 para.67.
“registration mark”	Drafting.
“relevant right”	1989 FA s.12(9).
“right of retention”	1989 FA s.11(6).
“rigid goods vehicle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“road construction machinery”	V(E)A s.4(2).
“road construction vehicle”	V(E)A s.4(2), Sch.4 Pt.I para.15(2); 1982 FA Sch.5 Pt.A.
“showman’s goods vehicle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“showman’s vehicle”	V(E)A Sch.3 para.7; Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“temporary licence”	V(E)A s.38(1).
“tractive unit”	V(E)A s.18A(3), Sch.4 Pt.I para.15(1); 1982 FA s.7(1), Sch.5 Pt.A (“tractor unit”).
“trade licence”	V(E)A s.38(1).
“vehicle”, “vehicle excise duty”	Drafting.
“vehicle licence”	V(E)A s.38(1).
“vehicle tester”	V(E)A s.16(8).
(2)	V(E)A s.38(2).

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para. 1	V(E)A Sch. 5; Finance Act 1985 (c. 54) Sch. 2 Pt. I para. 5; 1988 FA s. 4(6); 1993 FA s. 17(7)(a); 1994 FA s. 4(7).
2	V(E)A s. 38(5), Sch. 1; Finance Act 1985 (c. 54) s. 4(7); 1991 FA s. 4(3); Finance Act 1992 (c. 20) s. 4(2); 1993 FA ss. 17(2), 20(2).
3	V(E)A s. 38(1), Sch. 2; Consumer Credit Act 1974 (c. 39) Sch. 4 Pt. I para. 32; 1989 FA ss. 6(2), 7, Sch. 1 Pt. I; 1993 FA s. 17(3)(b); 1994 FA s. 4(4)(b).
4	V(E)A Sch. 3 Pt. I paras. 1 to 5, Pt. II para. 1; 1989 FA Sch. 2 para. 2(a) to (d); 1990 FA s. 5(2), Sch. 2 Pt. I; 1993 FA s. 17(4)(a).
5	V(E)A Sch. 3 Pt. I paras. 1, 8, Pt. II para. 4; 1987 FA Sch. 1 Pt. II para. 2; 1988 FA s. 4(3)(b) to (d); 1990 FA s. 5(2), Sch. 2 Pt. I; 1993 FA s. 17(4)(c).
6	V(E)A Sch. 4A paras. 1, 2, 4, 5; 1988 FA Sch. 2 Pt. II para. 5; 1991 FA Sch. 3 Pt. I para. 23; Road Traffic Act 1991 (c. 40) Sch. 4 para. 5; 1993 FA s. 18(2)(b).
7	V(E)A Sch. 3 Pt. I paras. 1, 6, Pt. II paras. 2, 3; 1989 FA Sch. 2 para. 2(f); 1990 FA s. 5(2), Sch. 2 Pt. I; 1993 FA s. 17(4)(b).
8	V(E)A Sch. 4 Pt. I paras. 1, 15(1), 16; 1982 FA Sch. 5 Pt. A; 1990 FA Sch. 2 Pt. II para. 2; 1991 FA Sch. 3 Pt. I para. 22; 1993 FA s. 17(5); 1994 FA Sch. 2 para. 19(2).
9, 10	V(E)A Sch. 4 Pt. I paras. 2, 3, 16; 1991 FA Sch. 3 Pt. I para. 22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I. 1993/2452) Sch. 1 para. 2.
11	V(E)A Sch. 4 Pt. I paras. 4, 16; 1991 FA Sch. 3 Pt. I para. 22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I. 1993/2452) Sch. 1 para. 2; 1994 FA s. 4(5).
12	V(E)A Sch. 4 Pt. I paras. 6, 16; 1991 FA Sch. 3 Pt. I para. 22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I. 1993/2452) Sch. 1 para. 4.
13	V(E)A s. 38(1), Sch. 4 Pt. I paras. 8(1), (3), 16; 1982 FA Sch. 5 Pt. A; 1991 FA Sch. 3 Pt. I para. 22.
14	V(E)A Sch. 4 Pt. I paras. 9(3), 16; 1982 FA Sch. 5 Pt. A; 1991 FA Sch. 3 Pt. I para. 22.
15	V(E)A Sch. 4 Pt. I para. 10(1), (3); 1982 FA Sch. 5 Pt. A.
16	V(E)A Sch. 4 Pt. I paras. 11, 15(1A), Sch. 4A para. 3; 1982 FA Sch. 5 Pt. A; 1988 FA Sch. 2 Pt. II paras. 4, 5; 1989 FA Sch. 2 para. 4(a); 1994 FA Sch. 2 para. 19(4).
17	V(E)A s. 38(1), Sch. 4 Pt. I para. 15(1), (2); 1982 FA Sch. 5 Pt. A.

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para. 1	V(E)A ss.4(1)(aa), 38(3); Finance Act 1980 (c.48) s.4(4).
2	V(E)A s.4(1)(e).
3	V(E)A s.4(1)(ka); 1990 FA s.6(3).
4	V(E)A s.4(1)(a), (2), (3)(c)(i); 1991 FA s.8(4), Sch.3 Pt.I para.3.
5	V(E)A s.4(1)(b); 1994 FA Sch.2 para.3.
6	V(E)A s.4(1)(c), (2); 1990 FA s.6(5).
7	V(E)A s.7(4A); National Health Service and Community Care Act 1990 (c.19) Sch.8 para.2; 1991 FA Sch.3 Pt.I para.5(4).
8	V(E)A s.4(1)(l); National Health Service (Vehicles) Order 1974 (S.I.1974/168) Art.3; National Health Service (Vehicles) (Scotland) Order 1974 (S.I.1974/1491) Art.3; National Health Service Act 1977 (c.49) Sch.14 para.1(1)(a); National Health Service (Scotland) Act 1978 (c.29) Sch.15 paras.1(1)(a), 2; Interpretation Act 1978 (c.30) s.17(2)(a).
9	V(E)A s.4(1)(ca), (2); 1990 FA s.6(2), (5).
10	V(E)A s.4(1)(cb); 1991 FA s.8(2).
11	V(E)A s.4(1)(f).
12	V(E)A s.4(1)(h), (2).
13	V(E)A s.4(1)(d).
14	V(E)A s.7(3).
15	V(E)A s.4(1)(i).
16	V(E)A s.4(1)(j), (2), (3)(b), (c)(iii); 1991 FA Sch.3 Pt.I para.3.
17	V(E)A s.4(1)(k), (2), (3)(c)(iv); 1986 FA Sch.2 Pt.I para.2; 1991 FA Sch.3 Pt.I para.3.
18	V(E)A s.4(1)(g); Finance Act 1972 (c.41) s.128(3).
19	V(E)A s.7(2), (2A); Finance Act 1978 (c.42) s.8(1); Finance Act 1980 (c.48) s.4(6); Finance Act 1984 (c.43) s.5(1) to (3); Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) Sch.2 para.1; 1991 FA Sch.3 Pt.I para.5(1)(a), (2); Social Security (Consequential Provisions) Act 1992 (c.6) s.2(2), (4); Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c.9) s.2(2), (4); 1994 FA Sch.2 para.5(a).
20	V(E)A s.4(1)(kb), (1A) to (1D); 1990 FA s.6(3), (4).
21	V(E)A s.7(1).
22	V(E)A s.5; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(2)(a) to (c); 1991 FA Sch.3 Pt.I para.4; Road Traffic Act 1991 (c.40) Sch.4 para.4.
23	V(E)A s.6(1), (3); Finance Act 1972 (c.41) s.55(6); Value Added Tax Act 1983 (c.55) Sch.9 para.2; 1992 (No.2) FA Sch.3 para.91.
24	V(E)A ss.7(3A), 38(1); 1986 FA Sch.2 Pt.I para.3.
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7	V(E)A s.23(5); Finance Act 1978 (c.42) s.8(4); 1994 FA Sch.2 paras.11(4), 23; Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 (S.I.1993/2272) Sch.

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8	V(E)A ss.16(4) to (5A), 39(2), Sch.7 Pt.II para.4; 1986 FA Sch.2 Pt.I paras.4(5) to (7); 1993 FA s.19.
9	1991 FA s.9(6).
10	1987 FA Sch.1 Pt.III para.16(4).
11	1989 FA s.10(4).
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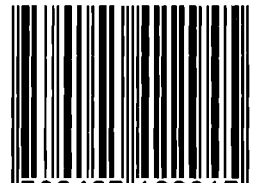
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