

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1 **U.K.**

Section 2.

ANNUAL RATES OF DUTY

PART I **U.K.**

GENERAL

^{F1}(1) ^{F2}Except in the case of a vehicle having an engine with a cylinder capacity not exceeding ^{F3}1,549 cubic centimetres], 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 ^{F4}the general rate].

(2) The general rate is ^{F5}£325].

[In the case of a vehicle having an engine with a cylinder capacity not exceeding ^{F6}(2A) ^{F7}1,549 cubic centimetres], the general rate is ^{F8}£200].]

[For the purposes of this Schedule the cylinder capacity of an engine shall be ^{F9}(2B) calculated in accordance with regulations made by the Secretary of State.]

^{F10}(3)

^{F10}(4)

^{F10}(5)]

Textual Amendments

- F1** By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), **16** it is provided that Sch. 1 para. 1 is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)
- F2** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. **8(2)(5)**
- F3** By 2001 c. 9, s. **8(1)(11)(12)** it is provided (1.7.2001) that the words in Sch. 1 para. 1(2) are substituted
- F4** Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, s. **18(2)(a)(5)**
- F5** Sum in Sch. 1 para. 1(2) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. **324(2)(a)(11)**
- F6** Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. **8(3)(5)**
- F7** Words in Sch. 1 para. 1(2A) substituted (1.7.2001) by 2001 c. 9, s. **8(1)(11)(12)**
- F8** Sum in Sch. 1 para. 1(2A) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. **324(2)(b)(11)**
- F9** Sch. 1 para. 1(2B) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. **20(1)** (with s. 20(3))

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F10 Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(b)(5), 205, **Sch. 41 Pt. II(3)** Note

[^{F11}1Z(1) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is 50 per cent of the rate which (but for this paragraph) would be applicable.

(2) This paragraph applies to a vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who is in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in his or her name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
 - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.

[This paragraph also applies to a vehicle when it is being used, or kept for use, by ^{F12}(2A) or for the purposes of a disabled person who is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in the disabled person's name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
 - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.]

(3) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

- (a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
- (b) corresponding provision having effect in Northern Ireland.

[This paragraph has effect as if a person were in receipt of disability assistance for ^{F13}(3A) working age people by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.]

(4) For the purposes of sub-paragraph (2), a vehicle is to be treated as registered under this Act in the name of a person in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate 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.

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- (5) In sub-paragraph (4) “appointee” means 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 personal independence payment.]
- [^{F14}(6) For the purposes of sub-paragraph (2A), a vehicle is to be treated as registered under this Act in the name of a person in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—
- (a) a person appointed under section 58 or 85B of the Social Security (Scotland) Act 2018 in relation to the person,
 - (b) a person nominated for the purposes of this paragraph by the person or the person so appointed, or
 - (c) any other person who has legal authority to act on behalf of the person.]

Textual Amendments

- F11** Sch. 1 para. 1ZA inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), Sch. 37 paras. 5, 7
- F12** Sch. 1 para. 1ZA(2A) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), 6(3)(a)
- F13** Sch. 1 para. 1ZA(3A) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), 6(3)(b)
- F14** Sch. 1 para. 1ZA(6) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), 6(3)(c)

[^{F15}PART IA U.K.]

LIGHT PASSENGER VEHICLES [^{F16}REGISTERED BEFORE 1 APRIL 2017]: GRADUATED RATES OF DUTY

Textual Amendments

- F15** Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3
- F16** Words in Sch. 1 Pt. 1A heading inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(a)

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [^{F17}, under this Act or under the law of a country or territory outside the United Kingdom,][^{F18}, after 28 February 2001 but before 1 April 2017], and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—

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- (i) identifies the vehicle as having been approved as a light passenger vehicle, and
- (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.

[^{F19}(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means, as the case may be, a vehicle—

- (a) within Category M₁ of Annex II to Council [Directive 70/156/EEC](#) (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat),
- (b) within Category M₁ of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
- (c) within Category M₁ of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).]

(3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—

- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
- (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.

(4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.

(5) If a vehicle is on first registration [^{F20}, under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies—

- (a) its status as such a vehicle, and
- (b) the applicable CO₂ emissions figure,

are not affected by any subsequent modification of the vehicle.

Textual Amendments

F17 Words in Sch. 1 para. 1A(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(a\)](#)

F18 Words in Sch. 1 para. 1A(1)(a) substituted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(b\)](#)

F19 Sch. 1 para. 1A(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(2\)\(a\)](#) (with Sch. 4 paras. 16, 17)

F20 Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(b\)](#)

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Graduated rates of duty

1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with ^{F21}the following ^{F22}table]] by reference to—

- (a) the applicable CO₂ emissions figure, ^{F23}... ^{F24}and]
- (b) whether the vehicle qualifies for the reduced rate of duty ^{F25}or is liable to the standard] rate of duty ^{F26}...
- ^{F27}(c)

| ^{F28} CO2 Emissions Figure | | Rate | |
|-------------------------------------|---------------|--------------|---------------|
| (1) | (2) | (3) | (4) |
| Exceeding | Not exceeding | Reduced rate | Standard Rate |
| g/km | g/km | £ | £ |
| 100 | 110 | 10 | 20 |
| 110 | 120 | 25 | 35 |
| 120 | 130 | 140 | 150 |
| 130 | 140 | 170 | 180 |
| 140 | 150 | 190 | 200 |
| 150 | 165 | 230 | 240 |
| 165 | 175 | 280 | 290 |
| 175 | 185 | 310 | 320 |
| 185 | 200 | 355 | 365 |
| 200 | 225 | 385 | 395 |
| 225 | 255 | 665 | 675 |
| 255 | — | 685 | 695] |

^{F29}The table] has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

- ^{F30}(a) in column (3), in the last two rows, “385” were substituted for “665” and “685”, and
- (b) in column (4), in the last two rows, “395” were substituted for “675” and “695”.]

Textual Amendments

- F21** Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(4\)](#)
- F22** Word in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(a\)](#)
- F23** Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with s. 14(10) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), s. 14\(5\)](#)

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- F24** Word in Sch. 1 para. 1B(a) inserted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(b\)](#)
- F25** Words in Sch. 1 para. 1B substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(5\)](#)
- F26** Word in Sch. 1 para. 1B(b) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\), s. 20\(3\)\(c\)](#)
- F27** Sch. 1 para. 1B(c) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\), s. 20\(3\)\(d\)](#)
- F28** Sch. 1 para. 1B Table substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(3\)\(11\)](#)
- F29** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(f\)\(i\)](#)
- F30** Words in Sch. 1 para. 1B substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(4\)\(11\)](#)

The reduced rate

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.
- [^{F31}(2) Condition A is that the vehicle—
- (a) is constructed—
 - (i) so as to be propelled by a relevant type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of relevant types of fuel, or
 - (b) is constructed or modified—
 - (i) so as to be propelled by a prescribed type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.]
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration [^{F32}under this Act or under the law of a country or territory outside the United Kingdom,] equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
 - (b) has incorporated such equipment since [^{F33}that] first registration.
- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle's first registration [^{F34}under this Act], as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
 - (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
 - (d) for a fee to be paid for such an examination;

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- (e) for the form and content of such a certificate;
- (f) for the revocation, cancellation or surrender of such a certificate;
- (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
- (h) for appeals against any determination not to issue such a certificate.

[In this paragraph—

- ^{F35}(6) “bioethanol” has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979,
“relevant type of fuel” means—
- (a) bioethanol, or
 - (b) a mixture of bioethanol and unleaded petrol, if the proportion of bioethanol by volume is at least 85%, and
- “unleaded petrol” has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979.

- (7) The Secretary of State may, with the consent of the Treasury, by regulations amend sub-paragraph (6).]

Textual Amendments

- F31** Sch. 1 para. 1C(2) substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(a)
- F32** Words in Sch. 1 para. 1C(3)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(a)
- F33** Word in Sch. 1 para. 1C(3)(b) substituted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(b)
- F34** Words in Sch. 1 para. 1C(4) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(c)
- F35** Sch. 1 para. 1C(6)(7) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(b)

^{F36} *The standard rate*

Textual Amendments

- F36** Sch. 1 para. 1D substituted (with effect as mentioned in s. 11(10) of the amending Act) for Sch. 1 paras. 1D 1E by Finance Act 2007 (c. 11), s. 11(7)

- ^{F36}1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.]

The premium rate

Meaning of “prescribed”

- 1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

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Meaning of “EC certificate of conformity” and “UK approval certificate”

[^{F38}1G(1) References in this Part of this Schedule to an “EU certificate of conformity” are to a certificate of conformity within the meaning of—

- (a) Council [Directive 70/156/EEC](#),
- (b) [Directive 2007/46/EC](#) of the European Parliament and of the Council of 5 September 2007, or
- (c) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

[^{F39}(2) References in this Part of this Schedule to a “UK approval certificate” are, in relation to a vehicle, to—

- (a) a certificate issued under—
 - (i) section 58(1) or (4) of the Road Traffic Act 1988, or
 - (ii) Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981 ([S.I. 1981/154 \(N.I. 1\)](#)), or
- (b) any other certificate or document issued in the United Kingdom on the basis of which the vehicle is first registered, other than an EC certificate of conformity.]]

Textual Amendments

- F38** Sch. 1 para. 1G(1) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), reg. 1(b), [Sch. 6 para. 3\(2\)\(b\)](#) (with Sch. 4 paras. 16, 17)
- F39** Sch. 1 para. 1G(2) substituted (with effect in accordance with Sch. 18 para. 8(2) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 8\(1\)](#)

[^{F40}**PART 1AA** **U.K.**

LIGHT PASSENGER VEHICLES REGISTERED ON OR AFTER 1 APRIL 2017

Textual Amendments

- F40** Sch. 1 Pt. 1AA inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(c\)](#)

Vehicles to which this Part applies etc

1GA (1) This Part of this Schedule applies to a vehicle which—

- (a) is first registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 1 April 2017, and
- (b) is so registered on the basis of an EU certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.

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[But this Part of this Schedule does not apply to a motor caravan which is first^{F41}(1A) registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 12 March 2020.]

[^{F42}(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means—

- (a) a vehicle within Category M₁ of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
- (b) a vehicle within Category M₁ of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).]

[^{F43}(2A) For the purposes of sub-paragraph (1A) a vehicle is a “motor caravan” if the certificate mentioned in sub-paragraph (1)(b) identifies the vehicle as a motor caravan within the meaning of—

- (a) Annex II to [Directive 2007/46/EC](#), or
- (b) Part A of Annex I to Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

(3) The following provisions of Part 1A of this Schedule apply for the purposes of this Part of this Schedule as they apply for the purposes of that Part—

- ^{F44}(a)
- (b) paragraph 1A(5) (effect of subsequent modifications);
- (c) paragraphs 1C and 1D (the reduced rate and the standard rate);
- [^{F45}(d) paragraph 1G(2) (meaning of “UK approval certificate”).]

[References in this Part of this Schedule to an “EU certificate of conformity” are to^{F46}[^{F47}(4) a certificate of conformity within the meaning of—

- (a) [Directive 2007/46/EC](#), or
- (b) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

(5) Sub-paragraphs (3) and (4) of paragraph 1A of this Schedule (meaning of “the applicable CO₂ emissions figure”) apply for the purposes of this Part of this Schedule as they apply for the purposes of Part 1A of this Schedule, but—

- (a) any reference to an EU certificate of conformity in paragraph 1A(3) or (4) is to be construed in accordance with sub-paragraph (4) of this paragraph,^{F48} ...
- (b) for the purpose of determining the applicable CO₂ emissions figure [^{F49}of a vehicle first registered before 1 April 2020], ignore any WLTP (worldwide harmonised [^{F50}light] vehicles test procedures) values specified in an EU certificate of conformity [^{F51}or UK approval certificate][^{F52}, and
- (c) for the purpose of determining the applicable CO₂ emissions figure of a vehicle first registered on or after 1 April 2020, ignore any values specified

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in an EU certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values]]

Textual Amendments

- F41** Sch. 1 para. 1GA(1A) inserted (22.7.2020) by [Finance Act 2020 \(c. 14\), s. 86\(2\)](#)
- F42** Sch. 1 para. 1GA(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(3\)\(a\)](#) (with [Sch. 4 paras. 16, 17](#))
- F43** Sch. 1 para. 1GA(2A) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(3\)\(b\)](#) (with [Sch. 4 paras. 16, 17](#))
- F44** Sch. 1 para. 1GA(3)(a) omitted (with effect in accordance with s. 48(7) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\), s. 48\(4\)\(b\)](#)
- F45** Sch. 1 para. 1GA(3)(d) substituted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 48\(4\)\(c\)](#)
- F46** Sch. 1 para. 1GA(4)(5) inserted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 48\(4\)\(d\)](#)
- F47** Sch. 1 para. 1GA(4) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(3\)\(c\)](#) (with [Sch. 4 paras. 16, 17](#))
- F48** Word in Sch. 1 para. 1GA(5)(a) omitted (with effect in accordance with s. 84(2) of the amending Act) by virtue of [Finance Act 2020 \(c. 14\), s. 84\(1\)\(a\)](#)
- F49** Words in Sch. 1 para. 1GA(5)(b) inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(i\)](#)
- F50** Word in Sch. 1 para. 1GA(5)(b) substituted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(ii\)](#)
- F51** Words in Sch. 1 para. 1GA(5)(b) inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(iii\)](#)
- F52** Sch. 1 para. 1GA(5)(c) and word inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(c\)](#)

Exemption from paying duty on first vehicle licence for certain vehicles

1GB (1) No vehicle excise duty shall be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies if the vehicle is within sub-paragraph ^{F53}... (3).

^{F54}(2)

(3) A vehicle is within this sub-paragraph if—

- (a) its applicable CO₂ emissions figure exceeds 0 g/km but does not exceed 50 g/km, and
- (b) condition A, B or C in paragraph 1C is met.

Textual Amendments

- F53** Words in Sch. 1 para. 1GB(1) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(4\)\(a\)](#) (with s. 85(8))
- F54** Sch. 1 para. 1GB(2) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(4\)\(b\)](#) (with s. 85(8))

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Graduated rates of duty payable on first vehicle licence

[^{F55}1G(1)] This paragraph applies for the purpose of determining the rate at which vehicle excise duty is to be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies.

- (2) If the vehicle is not a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 1 by reference to—
 - (a) the applicable CO₂ emissions figure, and
 - (b) whether the vehicle qualifies for the reduced rate of duty or is liable to the standard rate of duty.
- (3) If the vehicle is a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 2 by reference to the applicable CO₂ emissions figure.

Table 1 - vehicles other than higher rate diesel vehicles

| [^{F56} CO ₂ Emissions Figure | | Rate | |
|---|------------------------------|--------------------------|---------------------------|
| (1) Exceeding g/km | (2) Not exceeding g/km | (3) Reduced rate £ | (4) Standard Rate £ |
| 0 | 50 | 0 | 10 |
| 50 | 75 | 20 | 30 |
| 75 | 90 | 120 | 130 |
| 90 | 100 | 155 | 165 |
| 100 | 110 | 175 | 185 |
| 110 | 130 | 200 | 210 |
| 130 | 150 | 245 | 255 |
| 150 | 170 | 635 | 645 |
| 170 | 190 | 1030 | 1040 |
| 190 | 225 | 1555 | 1565 |
| 225 | 255 | 2210 | 2220 |
| 255 | — | 2595 | 2605] |

Table 2 - higher rate diesel vehicles

| [^{F57} CO ₂ Emissions Figure | | Rate |
|---|------------------------------|------------------|
| (1) Exceeding g/km | (2) Not exceeding g/km | (3) Rate £ |
| 0 | 50 | 30 |

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| | [^{F57} CO2 Emissions Figure | Rate |
|-----|---------------------------------------|-------|
| 50 | 75 | 130 |
| 75 | 90 | 165 |
| 90 | 100 | 185 |
| 100 | 110 | 210 |
| 110 | 130 | 255 |
| 130 | 150 | 645 |
| 150 | 170 | 1040 |
| 170 | 190 | 1565 |
| 190 | 225 | 2220 |
| 225 | 255 | 2605 |
| 255 | — | 2605] |

- (4) For the purposes of this paragraph a vehicle is a higher rate diesel vehicle if it is constructed so as to be propelled by diesel and it does not meet the Euro 6d emissions standard.
- (5) A vehicle meets the Euro 6d emissions standard only if it is first registered on the basis of an EU certificate of conformity which indicates that the exhaust emission level is Euro 6d (and it does not meet that standard if it is first registered on the basis of an EU certificate of conformity which indicates that that level is Euro 6d-TEMP).
- (6) “Diesel” means any diesel fuel within Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.]

Textual Amendments

- F55** Sch. 1 para. 1GC substituted (with effect in accordance with s. 44(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 44\(4\)](#)
- F56** Sch. 1 para. 1GC Table 1 substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(5\)\(11\)](#)
- F57** Sch. 1 para. 1GC Table 2 substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(6\)\(11\)](#)

Rates of duty payable on any other vehicle licence for vehicle

- 1GD (1) For the purpose of determining the rate at which vehicle excise duty is to be paid on any other vehicle licence for a vehicle to which this Part of this Schedule applies, the annual rate of vehicle excise applicable to the vehicle is—
- the reduced rate of [^{F58}£170], if the vehicle qualifies for the reduced rate, or
 - the standard rate of [^{F59}£180], if the vehicle is liable to the standard rate.
- (2) But sub-paragraph (1) does not apply where paragraph 1GE(2) ^{F60}... applies.

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Textual Amendments

- F58** Sum in Sch. 1 para. 1GD(1)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(7)(a)(11)
- F59** Sum in Sch. 1 para. 1GD(1)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(7)(b)(11)
- F60** Words in Sch. 1 para. 1GD(2) omitted (with effect in accordance with s. 85(8) of the amending Act) by virtue of Finance Act 2020 (c. 14), s. 85(5)

Higher rates of duty: vehicles with a price exceeding £40,000

1GE (1) Sub-paragraph (2) applies for the purpose of determining the rate at which vehicle excise duty is to be paid on any other vehicle licence for a vehicle to which this Part applies if—

- (a) the price of the vehicle exceeds £40,000,
- (b) the vehicle was first registered, under this Act or under the law of a country or territory outside the United Kingdom, less than six years before the date on which the licence has effect, and
- (c) the vehicle's applicable CO₂ emissions figure exceeds 0 g/km.

(2) The annual rate of vehicle excise duty applicable to the vehicle is—

- (a) [^{F61}£560], if the vehicle qualifies for the reduced rate, or
- (b) [^{F62}£570], if the vehicle is liable to the standard rate.

^{F63}(3)

^{F64}(4)

[^{F66}Sub-paragraph (2) does] not apply to a vehicle if when it is first registered, ^{F65}(5) whether that is under this Act or under the law of a country or territory outside the United Kingdom, it is a taxi capable of zero emissions (see paragraph 1GG).]

Textual Amendments

- F61** Sum in Sch. 1 para. 1GE(2)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(8)(a)(11)
- F62** Sum in Sch. 1 para. 1GE(2)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(8)(b)(11)
- F63** Sch. 1 para. 1GE(3) omitted (1.4.2020) by virtue of Finance Act 2020 (c. 14), s. 85(6)(a) (with s. 85(8))
- F64** Sch. 1 para. 1GE(4) omitted (1.4.2020) by virtue of Finance Act 2020 (c. 14), s. 85(6)(a) (with s. 85(8))
- F65** Sch. 1 para. 1GE(5) inserted (with effect in accordance with s. 59(4)(5) of the amending Act) by Finance Act 2019 (c. 1), s. 59(2)
- F66** Words in Sch. 1 para. 1GE(5) substituted (1.4.2020) by Finance Act 2020 (c. 14), s. 85(6)(b) (with s. 85(8))

Calculating the price of a vehicle

1GF (1) For the purposes of paragraph 1GE(1)(a) ^{F67}... the price of a vehicle is—

- (a) in a case where the vehicle has a list price, the sum of—
 - (i) that price, and

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- (ii) the price of any non-standard accessory which is attached to the vehicle when it is first registered under this Act, or
 - (b) in a case where the vehicle does not have a list price, its notional price.
- (2) The reference in sub-paragraph (1)(a)(ii) to the price of a non-standard accessory is to—
- (a) its list price, if it has one, or
 - (b) its notional price, if it has no list price.
- (3) Sections 123, 124, 125 and 127 to 130 of the Income Tax (Earnings and Pensions) Act 2003 apply for the purpose of defining terms used in this paragraph as they apply for the purpose of defining terms used in Chapter 6 of Part 3 of that Act, but with the modifications specified in sub-paragraph (4).
- (4) The modifications are as follows—
- (a) references to a car are to be read as references to a vehicle;
 - (b) references to relevant taxes are to be read as not including references to vehicle excise duty;
 - (c) in section 124(1)(f) for the words from “qualifying” to the end substitute “accessories attached to the vehicle when it was first registered under VERA 1994 ”;
 - (d) in section 125 omit subsection (1) and (2)(a);
 - (e) in section 127—
 - (i) in subsection (1) omit “initial extra”;
 - (ii) omit subsection (2).]

Textual Amendments

F67 Words in [Sch. 1 para. 1GF\(1\)](#) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(7\)](#) (with s. 85(8))

^{F68}Meaning of “taxi capable of zero emissions”

Textual Amendments

F68 [Sch. 1 para. 1GG](#) and cross-heading inserted (with effect in accordance with s. 59(4) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 59\(3\)](#)

- 1GG (1) The Secretary of State may by regulations make provision about the meaning of “taxi capable of zero emissions” in paragraph 1GE.
- (2) In the following provisions of this paragraph “regulations” means regulations under sub-paragraph (1).
- (3) Regulations may (in particular) make provision of any one or more of the following kinds—
- (a) that a vehicle is a taxi capable of zero emissions if the vehicle is of a description specified in regulations;

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (b) that a vehicle is at any particular time a taxi capable of zero emissions if the vehicle is of a model specified at that time in a list maintained by the Secretary of State;
 - (c) that a vehicle is a taxi capable of zero emissions if conditions specified in regulations are met.
- (4) Where regulations make provision of the kind mentioned in sub-paragraph (3)(b)—
- (a) regulations may (in particular) provide that a model of vehicle may be specified in the list only if it appears to the Secretary of State that vehicles of that model are of a description specified in regulations;
 - (b) regulations must provide for publication of the list;
 - (c) regulations may allow a model of vehicle to be included in the list with backdated effect.
- (5) A description of a kind mentioned in sub-paragraph (3)(a) or (4)(a) may be framed (in particular) by reference to a scheme, or an instrument or other document, as it has effect from time to time.
- (6) Regulations made before 1 April 2020 that do not increase the amount of vehicle excise duty for which any person is liable may have effect in relation to vehicle licences taken out at times before the regulations come into force (including times before the regulations are made).]

PART IB U.K.

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [^{F69}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- [^{F70}(2) In sub-paragraph (1)(b) a “light goods vehicle” means, as the case may be, a vehicle—
- (a) within Category N₁ of Annex II to Council Directive 70/156/EEC (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes),
 - (b) within Category N₁ of Annex II to Directive 2007/46/EC (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes), or
 - (c) within Category N₁ of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes).]

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- (3) If a vehicle is on first registration [^{F71}, under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

Textual Amendments

- F69** Words in Sch. 1 para. 1H(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(a\)](#)
- F70** Sch. 1 para. 1H(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(4\)](#) (with [Sch. 4 paras. 16, 17](#))
- F71** Words in Sch. 1 para. 1H(3) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(b\)](#)

Annual rate of duty

- [^{F72}1J] The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- (a) if the vehicle is not a [^{F73}pre-2007 or post-2008] lower-emission van, [^{F74}£320];
- (b) if the vehicle is a [^{F75}pre-2007 or post-2008] lower-emission van, [^{F76}£140].

Textual Amendments

- F72** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in [s. 16\(2\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 16\(1\)](#)
- F73** Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [s. 146\(2\)](#)
- F74** Sum in [Sch. 1 para. 1J\(a\)](#) substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 324\(9\)\(11\)](#)
- F75** Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [s. 146\(2\)](#)
- F76** Sum in Sch. 1 para. 1J(b) substituted (with effect in accordance with [s. 187\(6\)](#) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [s. 187\(4\)\(b\)](#)

- 1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “[^{F77}pre-2007 lower-emission van]” if—
- (a) the vehicle is first registered [^{F78}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2003 [^{F79}and before 1st January 2007], and
- (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive [70/220/EEC](#) by Directive [98/69/EC](#) of the European Parliament and of the Council) are not exceeded during a Type I test.

| <i>Reference mass of vehicle</i> | <i>Limit values for types of emissions by reference to vehicle type</i> |
|----------------------------------|---|
|----------------------------------|---|

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| | | <i>CO</i> | | <i>HC</i> | | <i>NO_x</i> | | <i>HC + PM NO_x</i> | |
|------------------|----------------------|---------------|---------------|---------------|---------------|-----------------------|---------------|-----------------------------------|---------------|
| <i>Exceeding</i> | <i>Not exceeding</i> | <i>Petrol</i> | <i>Diesel</i> | <i>Petrol</i> | <i>Petrol</i> | <i>Diesel</i> | <i>Diesel</i> | <i>Diesel</i> | <i>Diesel</i> |
| <i>kg</i> | <i>kg</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> |
| – | 1,305 | 1.0 | 0.5 | 0.1 | 0.08 | 0.25 | 0.3 | 0.025 | |
| 1,305 | 1760 | 1.81 | 0.63 | 0.13 | 0.1 | 0.33 | 0.39 | 0.04 | |
| 1,760 | 3,500 | 2.27 | 0.74 | 0.16 | 0.11 | 0.39 | 0.46 | 0.06 | |

Textual Amendments

- F72** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 16\(1\)](#)
- F77** Words in Sch. 1 para. 1K substituted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 146\(3\)](#)
- F78** Words in Sch. 1 para. 1K(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 5\(5\)](#)
- F79** Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(6\)](#)

1L In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive [70/220/EEC](#) as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO_x” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

Textual Amendments

- F72** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 16\(1\)](#)

[^{F80}1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “post-2008 lower-emission van” if—

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- (a) the vehicle is first registered^[F81], under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1 January 2009 and before 1 January 2011,
- (b) it is a vehicle to which Regulation (EC) No 715/2007 of the European Parliament and of the Council applies (see Article 2 of that Regulation),
- (c) it is powered by a compression ignition engine, and
- (d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.]

Textual Amendments

- F80** Sch. 1 para. 1M inserted (21.7.2008) by Finance Act 2008 (c. 9), s. 146(4)
- F81** Words in Sch. 1 para. 1M(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(6)

PART II U.K.

MOTORCYCLES

- ^[F82] (1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—
 - (a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, ^[F83]£24];
 - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, ^[F84]£52];
 - (c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, ^[F85]£80];
 - (d) in any other case, ^[F86]£111].

^{F87}(2)

(3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle ^[F88]but does not include an electrically propelled vehicle],

“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.

^{F89}(4)

Textual Amendments

- F82** Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by Finance Act 2002 (c. 23), s. 18(1)

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- F83** Sum in Sch. 1 para. 2(1)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(a)(11)
- F84** Sum in Sch. 1 para. 2(1)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(b)(11)
- F85** Sum in Sch. 1 para. 2(1)(c) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(c)(11)
- F86** Sum in Sch. 1 para. 2(1)(d) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(d)(11)
- F87** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(5), 205, Sch. 41 Pt. II(3) Note
- F88** Sch. 1 para. 2(3): words in the definition of “motorcycle” inserted (*retrospectively* to 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(2)(b)(11)(14)
- F89** Sch. 1 para. 2(4) repealed (24.7.2002) by Finance Act 2002 (c. 23), ss. 20(2)(a), 141, Sch. 40 Pt. 1(5) (with s. 20(3))

[^{F90} PART III U.K.]

BUSES

Textual Amendments

F90 By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

- 3 (1) The annual rate of vehicle excise duty applicable to a bus ^{F91}... is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
 - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
 - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
 - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.

^{F92}(1A)

- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the ^{M1}Public Passenger Vehicles Act 1981), and
 - (b) is not an excepted vehicle [^{F93}which is not a concessionary vehicle and which is].
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
 - (b) a vehicle which is a community bus,
 - (c) a vehicle used under a permit granted under section 19 of the ^{M2}Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or

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- (d) a vehicle used under a permit granted under section 10B of the ^{M3}Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the ^{M4}Transport Act 1985), and
 - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.
- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F94}which—
- ^{F95}(a)
 - (b) falls]
- within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

Textual Amendments

- F91** Words in Sch. 1 para. 3(1) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), **Sch. 18 para. 4(a)**
- F92** Sch. 1 para. 3(1A) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), **Sch. 18 para. 4(b)**
- F93** Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(2\)\(8\)](#)
- F94** Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16](#), **Sch. 1 para. 3(3)**; [S.I. 1998/3092](#), **art. 2**
- F95** Sch. 1 para. 3(6)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\)](#), **Sch. 18 paras. 3(b)(i), 19**
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Marginal Citations

- M1** 1981 c. 14.
- M2** 1985 c. 67.
- M3** 1967 c. 37 (N.I.).
- M4** 1985 c. 67.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

PART IV U.K.

[^{F96}SPECIAL VEHICLES]

Textual Amendments

F96 Sch. 1 Pt. IV: heading substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(1)(2), 16

- 4 (1) The annual rate of vehicle excise duty applicable to a [^{F97}special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) [^{F98}“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms [^{F99}which is not a special concessionary vehicle]]—
- ^{F100}(a)
 - ^{F100}(b)
 - [^{F101}(bb) a vehicle falling within sub-paragraph (2A) or (2B),]
 - (c) a digging machine,
 - (d) a mobile crane,
 - [^{F102}(dd) mobile pumping vehicle,]
 - (e) a works truck, or
 - [^{F103}(ee) a road roller.]
 - (f)
- [^{F104}(2A) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use for the conveyance of goods or burden of any description; but
 - (b) it is not so used or is not so used for hire or reward or for or in connection with a trade or business.
- (2B) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached; but
 - (b) it is not so used or, if it is so used, the semi-trailer is not used for the conveyance of goods or burden of any description.]
- (3)
- (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—

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- (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.

[^{F105}(5A) In sub-paragraph (2)(dd) “mobile pumping vehicle” means a vehicle—

- (a) which is constructed or adapted for use and used for the conveyance of a pump and a jib satisfying the requirements specified in sub-paragraph (5B),
- (b) which is used on public roads only—
 - (i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
 - (ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and
- (c) which, when so proceeding, does not carry—
 - (i) the material that is to be or has been pumped, or
 - (ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.

(5B) The requirements are that each of the pump and the jib is—

- (a) built in as part of the vehicle, and
- (b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that—
 - (i) is attached to the pump and the jib, and
 - (ii) is raised or lowered to that height or depth by operation of the jib.]

(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.

[^{F106}(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle

[^{F107} which—

- ^{F108}(a)
- (b) falls]

within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.]

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Textual Amendments

- F97** Words in Sch. 1 para. 4(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(3), 16
- F98** Words in Sch. 1 para. 4(2) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(4)(a), 16
- F99** Words in Sch. 1 para. 4(2) substituted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(3)(8)
- F100** Sch. 1 para. 4(a)(b)(f) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 9(4)(b), 16, Sch. 29 Pt. V(2) Note
- F101** Sch. 1 para. 4(2)(bb) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(2)(11) (with s. 17(13))
- F102** Sch. 1 para. 4(2)(dd) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(2)(5)
- F103** Sch. 1 para. 4(2)(ee) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(4)(c), 16
- F104** Sch. 1 para. 4(2A)(2B) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(3)(11) (with s. 17(13))
- F105** Sch. 1 para. 4(5A)(5B) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(3)
- F106** Sch. 1 para. 4(7) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(6), 16
- F107** Sch. 1 para. 4(7)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 4(7) by 1998 c. 36, s. 16, Sch. 1 para. 4; S.I. 1998/3092, art. 2
- F108** Sch. 1 para. 4(7)(a) and word omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), Sch. 18 paras. 3(b)(ii), 19

F109 PART IVA U.K.

Textual Amendments

- F109** Sch. 1 Pt. IVA (paras. 4A-4H) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3), note 2

PART V U.K.

RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle [F121] is—
[if it has a revenue weight exceeding 3,500 kilograms and not exceeding
F122(a) 25,000 kilograms, the same as the basic goods vehicle rate;]

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- (c) if it has a revenue weight exceeding 25,000 kilograms, [^{F123}250] per cent. of the basic goods vehicle rate.]
- (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—
- the recovery of a disabled vehicle,
 - the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,
 - 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,
 - 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
 - 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—
- the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
 - the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
 - 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.
- ^{F124}(5A)
- ^{F125}(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F126}which—
- ^{F127}(a)
 - (b) falls] within column 3 of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms
- ^{F125}(7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- ^{F125}(8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

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Textual Amendments

- F121** Sch. 1 para. 5(1)(a)-(c) and preceding word substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for words in Sch. 1 para. 5(1) by [1995 c. 4, s. 19](#), [Sch. 4 paras. 11\(1\)\(2\), 16](#)
- F122** Sch. 1 para. 5(1)(a) substituted for para. 5(1)(a)(b) (11.5.2001 with application as mentioned in s. 11(4) of the amending act) by [2001 c. 9, s. 11\(2\)\(4\)](#)
- F123** Words in Sch. 1 para. 5(1)(c) substituted (11.5.2001 with application as mentioned in s. 11(4) of the amending Act) by [2001 c. 9, s. 11\(3\)\(4\)](#)
- F124** Sch. 1 Pt. V para. 5(5A) repealed (*retrospectively* to 1.4.2001) by [2001 c. 9, s. 110](#), [Sch. 33 Pt. 1\(3\)](#)
- F125** Sch. 1 para. 5(6)-(8) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 paras. 11\(1\)\(3\), 16](#)
- F126** Sch. 1 para. 5(6)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 5(6) by [1998 c. 36, s. 16](#), [Sch. 1 para. 5](#); [S.I. 1998/3092](#), [art. 2](#)
- F127** Sch. 1 para. 5(6)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 paras. 3\(b\)\(iii\), 19](#)

PART VI U.K.

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.
- [^{F128}and which is not a special concessionary vehicle.]
- (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 ^{M5}Road Traffic Act 1988, or
 - [^{F129}(b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,]
- is [^{F130}the rate specified in sub-paragraph (2A)].
- ^{F131}[(2A) The rate referred to in sub-paragraph (2) is—
- (a) ^{F132} ... [^{F133}£1,585]; ^{F134} ...
 - ^{F135}(b)]
- (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) [^{F136}Article 55 of the Road Traffic (Northern Ireland) Order 1995], 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

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of not more than [^{F137}41,000] kilograms and which complies in all respects with such requirements.

^{F138}(3A)

(4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the [^{F139}the Road Traffic (Northern Ireland) Order 1995] have the same meanings in this paragraph as in that Act or Order.

Textual Amendments

- F128** Words in Sch. 1 para. 6(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(5)(8)
- F129** Sch. 1 para. 6(2)(b) substituted (29.4.1996) by 1996 c. 8, s. 22(5)
- F130** Words in Sch. 1 para. 6(2) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(1); S.I. 1998/3092, art. 2
- F131** Sch. 1 para. 6(2A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(2); S.I. 1998/3092, art. 2
- F132** Words in Sch. 1 para. 6(2A)(a) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 18 para. 5(a)
- F133** Word in Sch. 1 para. 6(2A)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. 83(2)
- F134** Word in Sch. 1 para. 6(2A) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 18 para. 5(b)
- F135** Sch. 1 para. 6(2A)(b) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 18 para. 5(c)
- F136** Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(a)
- F137** Words in Sch. 1 para. 6(3)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 para. 2(2)
- F138** Sch. 1 para. 6(3A) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 6(3), Sch. 27 Pt. I(3)
- F139** Words in Sch. 1 para. 6(4) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(b)

Marginal Citations

M5 1988 c. 52.

PART VII U.K.

HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- [^{F140}(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
- (b) in any other case, [^{F141}the rate specified in sub-paragraph (3A)].]
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, ^{F142}... 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.

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

[^{F143}(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F144}which—
^{F145}(a)
(b) falls] within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

[^{F146}(3A) The rate referred to in sub-paragraph (1)(b) is £350.]

^{F147}(4)

^{F147}(5)

^{F147}(6)]

Textual Amendments

- F140** Sch. 1 para. 7(1)(a)(b) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 13\(1\)\(2\), 16](#)
- F141** Words in Sch. 1 para. 7(1)(b) substituted (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16, Sch. 1 para. 7\(1\); S.I. 1998/3092, art. 2](#)
- F142** Words in Sch. 1 Pt. VII para. 7(2) repealed (*retrospectively* 1.4.2001) by [2001 c. 9, Pt. 5, s. 110, Sch. 33 Pt. 1\(3\)](#), notes
- F143** Sch. 1 para. 7(3)-(6) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 13\(1\)\(3\), 16](#)
- F144** Sch. 1 para. 7(3)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 7(3) by [1998 c. 36, s. 16, Sch. 1 para. 7\(2\); S.I. 1998/3092, art. 2](#)
- F145** Sch. 1 para. 7(3)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 paras. 3\(b\)\(iv\), 19](#)
- F146** Sch. 1 para. 7(3A) substituted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 18 para. 6](#)
- F147** Sch. 1 para. 7(4)-(6) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165, Sch. 1 para. 7\(4\), Sch. 27 Pt. I\(3\); S.I. 1998/3092, art. 2](#)

PART VIII **U.K.**

GOODS VEHICLES

Basic rate

^{F148}8

Textual Amendments

- F148** Sch. 1 para. 8 repealed (1.5.1995 with application as in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 14\(1\)\(2\), 16, Sch. 29 Pt. V\(2\)](#) Note

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[^{F149}Rigid goods vehicles exceeding 3,500 kgs revenue weight]

Textual Amendments

F149 Sch. 1 para. 9 cross-heading substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. 83(5)

- 9 (1) [^{F150}Subject to sub-paragraphs (2) and (3) [^{F151}and paragraph 11D],] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which ^{F152}... has [^{F153}a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- (a) the [^{F154}the revenue weight] of the vehicle, and
 - (b) the number of axles on the vehicle.

| <i>[^{F155}Revenue weight of vehicle</i> | | <i>Rate</i> | | |
|--|----------------------|-------------------------|---------------------------|----------------------------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> |
| <i>Exceeding</i> | <i>Not exceeding</i> | <i>Two axle vehicle</i> | <i>Three axle vehicle</i> | <i>Four or more axle vehicle</i> |
| <i>kgs</i> | <i>kgs</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| 3,500 | 7,500 | 165 | 165 | 165 |
| 7,500 | 11,999 | 200 | 200 | 200 |
| 11,999 | 14,000 | 95 | 95 | 95 |
| 14,000 | 15,000 | 105 | 95 | 95 |
| 15,000 | 19,000 | 300 | 95 | 95 |
| 19,000 | 21,000 | 300 | 125 | 95 |
| 21,000 | 23,000 | 300 | 210 | 95 |
| 23,000 | 25,000 | 300 | 300 | 210 |
| 25,000 | 27,000 | 300 | 300 | 300 |
| 27,000 | 44,000 | 300 | 300 | 560] |

- [^{F156}(2) The annual rate of vehicle excise duty applicable—
- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, ^{F157}...
 - (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [^{F158}and
 - (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]
- shall be the basic goods vehicle rate.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [^{F159}which—
- ^{F160}(a)

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- (b) has a revenue weight exceeding 44,000 kilograms, and
 - (c) is not an island goods vehicle,
- shall be [^{F161}£1,585].]

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle [^{F162}which—

- ^{F163}(a)
- (b) falls] within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

^{F164}(5)

Textual Amendments

- F150** Words in Sch. 1 para. 9(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(a), **16**
- F151** Words in Sch. 1 para. 9(1) inserted (with effect in accordance with s. 22(6) of the amending Act) by Finance Act 2011 (c. 11), s. 22(2)(a)
- F152** Words in Sch. 1 para. 9(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(d)(i)**
- F153** Words in Sch. 1 para. 9(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(b), **16**
- F154** Words in Sch. 1 para. 9(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(c), **16**
- F155** Sch. 1 para. 9(1) Table substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. **83(3)**
- F156** Sch. 1 para. 9(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for Sch. 1 para. 9(2) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(5), **16**
- F157** Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17, 205, **Sch. 41 Pt. II(2)** Note
- F158** Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. **17(4)(11)**
- F159** Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by 1998 c. 36, s. 16, **Sch. 1 para. 8(2)**; S.I. 1998/3092, **art. 2**
- F160** Sch. 1 para. 9(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(d)(ii)**
- F161** Word in Sch. 1 para. 9(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. **83(4)**
- F162** Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by 1998 c. 36, s. 16, **Sch. 1 para. 8(3)**; S.I. 1998/3092, **art. 2**
- F163** Sch. 1 para. 9(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(d)(iii)**
- F164** Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 8(4), **Sch. 27 Pt. I(3)**; S.I. 1998/3092, **art. 2**

^{F165}9A

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F165 Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 7](#)

F1659B

Textual Amendments

F165 Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 7](#)

F16610(1) This paragraph applies to relevant rigid goods vehicles.

- (2) A “relevant rigid goods vehicle” is a rigid goods vehicle which—
 - (a) has a revenue weight exceeding 11,999 kgs,
 - (b) is not a vehicle falling within paragraph 9(2), and
 - (c) is used for drawing a trailer which has a plated gross weight exceeding 4,000 kgs and when so drawn is used for the conveyance of goods or burden.

F167(2A) In this paragraph, references to “the tables” are to the tables mentioned in sub-paragraph (6).]

- (3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the ^{F168}... tables by reference to—
 - (a) whether or not the vehicle has road-friendly suspension,
 - (b) the number of axles on the vehicle,
 - (c) the ^{F169}vehicle excise duty band] for the vehicle (see column (1) in the tables),
 - (d) the plated gross weight of the trailer (see columns (2) and (3) in the tables), and
 - (e) the total of the revenue weight for the vehicle and the plated gross weight of the trailer (the “total weight”) (see columns (4) and (5) in the tables).
- (4) For the purposes of this paragraph a vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither —
 - (a) an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor
 - (b) a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive [96/53/EC](#).

F170(5A) The “vehicle excise duty band” in relation to a vehicle is determined in accordance with the following table—

| <i>Revenue weight of vehicle</i> | | <i>2 axle vehicle</i> | <i>3 axle vehicle</i> | <i>4 or more axle vehicle</i> |
|----------------------------------|----------------------|-----------------------|-----------------------|-------------------------------|
| <i>Exceeding</i> | <i>Not exceeding</i> | | | |
| <i>kgs</i> | <i>kgs</i> | <i>Band</i> | <i>Band</i> | <i>Band</i> |
| 11,999 | 15,000 | B(T) | B(T) | B(T) |
| 15,000 | 21,000 | D(T) | B(T) | B(T) |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| <i>Revenue weight of vehicle</i> | | <i>2 axle vehicle</i> | <i>3 axle vehicle</i> | <i>4 or more axle vehicle</i> |
|----------------------------------|----------------------|-----------------------|-----------------------|-------------------------------|
| <i>Exceeding</i> | <i>Not exceeding</i> | | | |
| 21,000 | 23,000 | E(T) | C(T) | B(T) |
| 23,000 | 25,000 | E(T) | D(T) | C(T) |
| 25,000 | 27,000 | E(T) | D(T) | D(T) |
| 27,000 | 44,000 | E(T) | E(T) | E(T)] |

(6) The tables are arranged as follows—

- (a) table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;
- (b) table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;
- (c) table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;
- (d) table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;
- (e) table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;
- (f) table 6 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 4 or more axles.

TABLE 1

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 2 AXLES

| <i>[^{F171}Vehicle excise duty band]</i> | <i>Plated gross weight of trailer</i> | | <i>Total weight</i> | | <i>Rate</i> |
|--|---------------------------------------|----------------------------|------------------------|----------------------------|-------------|
| <i>(1)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>£</i> |
| B(T) | 4,000 | 12,000 | | 27,000 | 230 |
| B(T) | 12,000 | | | 33,000 | 295 |
| B(T) | 12,000 | | 33,000 | 36,000 | 401 |
| B(T) | 12,000 | | 36,000 | 38,000 | 319 |
| B(T) | 12,000 | | 38,000 | | 444 |
| D(T) | 4,000 | 12,000 | | 30,000 | 365 |
| D(T) | 12,000 | | | 38,000 | 430 |
| D(T) | 12,000 | | 38,000 | | 444 |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

TABLE 2

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 3 AXLES

| <i>[^{F171}Vehicle excise duty band]</i> | <i>Plated gross weight of trailer</i> | | <i>Total weight</i> | | <i>Rate</i> |
|--|---------------------------------------|----------------------------|------------------------|----------------------------|-------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> | <i>(6)</i> |
| | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>£</i> |
| B(T) | 4,000 | 12,000 | | 33,000 | 230 |
| B(T) | 12,000 | | | 38,000 | 295 |
| B(T) | 12,000 | | 38,000 | 40,000 | 392 |
| B(T) | 12,000 | | 40,000 | | 295 |
| C(T) | 4,000 | 12,000 | | 35,000 | 305 |
| C(T) | 12,000 | | | 38,000 | 370 |
| C(T) | 12,000 | | 38,000 | 40,000 | 392 |
| C(T) | 12,000 | | 40,000 | | 370 |
| D(T) | 4,000 | 10,000 | | 33,000 | 365 |
| D(T) | 4,000 | 10,000 | 33,000 | 36,000 | 401 |
| D(T) | 10,000 | 12,000 | | 38,000 | 365 |
| D(T) | 12,000 | | | | 430 |

TABLE 3

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 4 OR MORE AXLES

| <i>[^{F171}Vehicle excise duty band]</i> | <i>Plated gross weight of trailer</i> | | <i>Total weight</i> | | <i>Rate</i> |
|--|---------------------------------------|----------------------------|------------------------|----------------------------|-------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> | <i>(6)</i> |
| | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>£</i> |
| B(T) | 4,000 | 12,000 | | 35,000 | 230 |
| B(T) | 12,000 | | | | 295 |
| C(T) | 4,000 | 12,000 | | 37,000 | 305 |
| C(T) | 12,000 | | | | 370 |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| | | | | |
|------|--------|--------|--------|-----|
| D(T) | 4,000 | 12,000 | 39,000 | 365 |
| D(T) | 12,000 | | | 430 |
| E(T) | 4,000 | 12,000 | | 535 |
| E(T) | 12,000 | | | 600 |

TABLE 4

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 2 AXLES

| <i>^{F171}Vehicle excise duty band]</i> | <i>Plated gross weight of trailer</i> | <i>Plated gross weight of trailer</i> | <i>Total weight</i> | <i>Total weight</i> | <i>Rate</i> |
|---|---|---|----------------------------|------------------------------------|-------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> | <i>(6)</i> |
| | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>£</i> |
| B(T) | 4,000 | 12,000 | | 27,000 | 230 |
| B(T) | 12,000 | | | 31,000 | 295 |
| B(T) | 12,000 | | 31,000 | 33,000 | 401 |
| B(T) | 12,000 | | 33,000 | 36,000 | 609 |
| B(T) | 12,000 | | 36,000 | 38,000 | 444 |
| B(T) | 12,000 | | 38,000 | | 604 |
| D(T) | 4,000 | 12,000 | | 30,000 | 365 |
| D(T) | 12,000 | | | 33,000 | 430 |
| D(T) | 12,000 | | 33,000 | 36,000 | 609 |
| D(T) | 12,000 | | 36,000 | 38,000 | 444 |
| D(T) | 12,000 | | 38,000 | | 604 |

TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

| <i>^{F171}Vehicle excise duty band]</i> | <i>Plated gross weight of trailer</i> | <i>Plated gross weight of trailer</i> | <i>Total weight</i> | <i>Total weight</i> | <i>Rate</i> |
|---|---|---|----------------------------|------------------------------------|-------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> | <i>(6)</i> |
| | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>£</i> |
| B(T) | 4,000 | 10,000 | | 29,000 | 230 |
| B(T) | 4,000 | 10,000 | 29,000 | 31,000 | 289 |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| | | | | | |
|------|--------|--------|--------|--------|-----|
| B(T) | 10,000 | 12,000 | | 33,000 | 230 |
| B(T) | 12,000 | | | 36,000 | 295 |
| B(T) | 12,000 | | 36,000 | 38,000 | 392 |
| B(T) | 12,000 | | 38,000 | | 542 |
| C(T) | 4,000 | 10,000 | | 31,000 | 305 |
| C(T) | 4,000 | 10,000 | 31,000 | 33,000 | 401 |
| C(T) | 10,000 | 12,000 | | 35,000 | 305 |
| C(T) | 12,000 | | | 36,000 | 370 |
| C(T) | 12,000 | | 36,000 | 38,000 | 392 |
| C(T) | 12,000 | | 38,000 | | 542 |
| D(T) | 4,000 | 10,000 | | 31,000 | 365 |
| D(T) | 4,000 | 10,000 | 31,000 | 33,000 | 401 |
| D(T) | 4,000 | 10,000 | 33,000 | 35,000 | 609 |
| D(T) | 10,000 | 12,000 | | 36,000 | 365 |
| D(T) | 10,000 | 12,000 | 36,000 | 37,000 | 392 |
| D(T) | 12,000 | | | 38,000 | 430 |
| D(T) | 12,000 | | 38,000 | | 542 |

TABLE 6

VEHICLES WITHOUT ROAD-FRIENDLY
SUSPENSION WITH 4 OR MORE AXLES

| <i>[^{F171}Vehicle excise duty band]</i> | <i>Plated gross weight of trailer</i> | <i>gross weight of</i> | | <i>Total weight</i> | <i>Rate</i> |
|--|---|------------------------------------|----------------------------|------------------------------------|-------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> | <i>(6)</i> |
| | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>Exceeding (kgs)</i> | <i>Not exceeding (kgs)</i> | <i>£</i> |
| B(T) | 4,000 | 12,000 | | 35,000 | 230 |
| B(T) | 12,000 | | | | 295 |
| C(T) | 4,000 | 12,000 | | 37,000 | 305 |
| C(T) | 12,000 | | | | 370 |
| D(T) | 4,000 | 10,000 | | 36,000 | 365 |
| D(T) | 4,000 | 10,000 | 36,000 | 37,000 | 444 |
| D(T) | 10,000 | 12,000 | | 39,000 | 365 |
| D(T) | 12,000 | | | | 430 |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| | | | | |
|------|--------|--------|--------|-----|
| E(T) | 4,000 | 10,000 | 38,000 | 535 |
| E(T) | 4,000 | 10,000 | 38,000 | 604 |
| E(T) | 10,000 | 12,000 | | 535 |

(7) The annual rate of vehicle excise duty for a relevant rigid goods vehicle which does not fall within any of tables 1 to 6 is £609.]

Textual Amendments

- F166** Sch. 1 para. 10 substituted (with effect in accordance with s. 82(3) of the amending Act) by Finance Act 2014 (c. 26), s. 82(1)
- F167** Sch. 1 para. 10(2A) inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(2), 12
- F168** Word in Sch. 1 para. 10(3) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(a), 12
- F169** Words in Sch. 1 para. 10(3)(c) substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(b), 12
- F170** Sch. 1 para. 10(5A) substituted for Sch. 1 para. 10(5) (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(4), 12
- F171** Words in Sch. 1 para. 10 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(5), 12

Tractive units exceeding 7,500 kilograms train weight

- 11 (1) [^{F172}Subject to sub-paragraphs (2) and (3),][^{F173}and [^{F174}paragraphs 11C and 11D]] the annual rate of vehicle excise duty applicable to a tractive unit which ^{F175}... has [^{F176}a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following [^{F177}tables] by reference to—
- the [^{F178}revenue weight] of the tractive unit,
 - the number of axles on the tractive unit, and
 - the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

[^{F179}TABLE 1

TRACTIVE UNIT WITH TWO AXLES

| Revenue weight of vehicle | | Rate | | |
|---------------------------|---------------|------------------------------|------------------------------|------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| Exceeding | Not exceeding | Any no of semi-trailer axles | 2 or more semi-trailer axles | 3 or more semi-trailer axles |
| kgs | kgs | £ | £ | £ |
| 3,500 | 11,999 | 165 | 165 | 165 |
| 11,999 | 22,000 | 80 | 80 | 80 |
| 22,000 | 23,000 | 84 | 80 | 80 |
| 23,000 | 25,000 | 151 | 80 | 80 |

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| | | | | |
|--------|--------|-----|-----|-----|
| 25,000 | 26,000 | 265 | 100 | 80 |
| 26,000 | 28,000 | 265 | 146 | 80 |
| 28,000 | 31,000 | 300 | 300 | 80 |
| 31,000 | 33,000 | 560 | 560 | 210 |
| 33,000 | 34,000 | 560 | 609 | 210 |
| 34,000 | 38,000 | 690 | 690 | 560 |
| 38,000 | 44,000 | 850 | 850 | 850 |

TABLE 2

TRACTIVE UNIT WITH THREE OR MORE AXLES

| <i>Revenue weight of vehicle</i> | | <i>Rate</i> | | |
|----------------------------------|----------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(5)</i> |
| <i>Exceeding</i> | <i>Not exceeding</i> | <i>Any no of semi-trailer axles</i> | <i>2 or more semi-trailer axles</i> | <i>3 or more semi-trailer axles</i> |
| <i>kgs</i> | <i>kgs</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| 3,500 | 11,999 | 165 | 165 | 165 |
| 11,999 | 25,000 | 80 | 80 | 80 |
| 25,000 | 26,000 | 100 | 80 | 80 |
| 26,000 | 28,000 | 146 | 80 | 80 |
| 28,000 | 29,000 | 210 | 80 | 80 |
| 29,000 | 31,000 | 289 | 80 | 80 |
| 31,000 | 33,000 | 560 | 210 | 80 |
| 33,000 | 34,000 | 609 | 300 | 80 |
| 34,000 | 36,000 | 609 | 300 | 210 |
| 36,000 | 38,000 | 690 | 560 | 300 |
| 38,000 | 44,000 | 850 | 850 | 560] |

[^{F180}(2) The annual rate of vehicle excise duty applicable—

- (a) to any tractive unit which is a showman's goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms,
^{F181}...
- (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [^{F182}and
- (c) to any tractive unit to which a semi-trailer is attached which is used loaded only in connection with a person learning to drive the tractive unit or taking a driving test,]

shall be the basic goods vehicle rate.

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

^{F180}(3) The annual rate of vehicle excise duty applicable to a tractive unit [^{F183}which—
^{F184}(a)
(b) has a revenue weight exceeding 44,000 kilograms, and
(c) is not an island goods vehicle,
shall be [^{F185}£1,585].]

^{F180}(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F186}which—
^{F187}(a)
(b) falls] within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

^{F188}(5)]

Textual Amendments

- F172** Words in Sch. 1 para. 11(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(a\), 16](#)
- F173** Words in Sch. 1 para. 11(1) inserted (28.7.2000 with effect as mentioned in [s. 24\(2\)](#) of the amending Act) by [2000 c. 17, s. 24\(1\), Sch. 5 para. 6\(1\)\(a\)](#)
- F174** Words in Sch. 1 para. 11(1) substituted (with effect in accordance with [s. 22\(6\)](#) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(3\)\(a\)](#)
- F175** Words in Sch. 1 para. 11(1) omitted (with effect in accordance with [Sch. 18 paras. 12-14, 16](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(i\)](#)
- F176** Words in Sch. 1 para. 11(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(b\), 16](#)
- F177** Word in Sch. 1 para. 11(1) substituted (with effect in accordance with [s. 83\(10\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(6\)\(a\)](#)
- F178** Words in Sch. 1 para. 11(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(c\), 16](#)
- F179** Sch. 1 para. 11(1) Tables 1, 2 substituted for Sch. 1 para. 11(1) Table (with effect in accordance with [s. 83\(10\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(6\)\(b\)](#)
- F180** Sch. 1 para. 11(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for Sch. 1 para. 11(2) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(13\), 16](#)
- F181** Word immediately preceding Sch. 1 para. 11(2)(b) substituted (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\)](#) Note
- F182** Sch. 1 para. 11(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 18\(6\)\(11\)](#)
- F183** Sch. 1 para. 11(3)(a)-(c) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(3) by [1998 c. 36, s. 16, Sch. 1 para. 11\(2\); S.I. 1998/3092, art. 2](#)
- F184** Sch. 1 para. 11(3)(a) omitted (with effect in accordance with [Sch. 18 paras. 12-14, 16](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(ii\)](#)
- F185** Word in Sch. 1 para. 11(3) substituted (with effect in accordance with [s. 83\(10\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(7\)](#)

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F186** Sch. 1 para. 11(4)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(4) by 1998 c. 36, s. 16, **Sch. 1 para. 11(3)**; S.I. 1998/3092, **art. 2**
- F187** Sch. 1 para. 11(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26)**, **Sch. 18 para. 10(e)(iii)**
- F188** Sch. 1 para. 11(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, **Sch. 1 para. 11(4)**, **Sch. 27 Pt. 1(3)** Note; S.I. 1998/3092, **art. 2**

F189 11A

Textual Amendments

F189 Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26)**, **Sch. 18 para. 8**

F189 11B

Textual Amendments

F189 Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26)**, **Sch. 18 para. 8**

F190 11(1) This paragraph applies to a tractive unit that—

- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,
- (b) has 3 or more axles and is used exclusively for the conveyance of semi-trailers with 3 or more axles,
- (c) is of a type that could lawfully be used on a public road immediately before 21st March 2000, and
- (d) complies with the requirements in force immediately before that date for use on a public road.

(2) ^{F191}[^{F192}... The] annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—

- (a) ^{F193}... [^{F194}£10];
- ^{F195}(b)

Textual Amendments

- F190** Sch. 1 para. 11C inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), **Sch. 5 para. 6(2)**
- F191** Words in Sch. 1 para. 11C(2) omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of **Finance Act 2014 (c. 26)**, **s. 83(8)(a)**
- F192** Words in Sch. 1 para. 11C(2) substituted (with effect in accordance with s. 22(6) of the amending Act) by **Finance Act 2011 (c. 11)**, **s. 22(4)**
- F193** Words in Sch. 1 para. 11C(2)(a) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26)**, **Sch. 18 para. 9(a)**
- F194** Word in Sch. 1 para. 11C(2)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by **Finance Act 2014 (c. 26)**, **s. 83(8)(b)**

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F195 Sch. 1 para. 11C(2)(b) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 9\(b\)](#)

F196 11D

Textual Amendments

F196 Sch. 1 para. 11D and cross-heading omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 83\(9\)](#)

Farmers' goods vehicles and showmen's goods vehicles

F197 12

Textual Amendments

F197 Sch. 1 para. 12 repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162](#), [Sch. 4 paras. 14\(14\), 16](#), [Sch. 29 Pt. V\(2\)](#) Note

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 ^{F198}its revenue weight were such lower weight as may be 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.

Textual Amendments

F198 Words in Sch. 1 para. 13(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, Sch. 4 paras. 14\(15\), 16](#)

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,
- F199**(b)

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^{F199}(c)

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.

Textual Amendments

F199 Sch. 1 para. 14(b)(c) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(16), 16, Sch. 29 Pt. V(2) Note

Goods vehicles used partly for private purposes

^{F200}15

Textual Amendments

F200 Sch. 1 para. 15 repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(15), 205, Sch. 41 Pt. II(2) Note

Exceptions

- 16 (1) This Part does not apply to—
 (a) a vehicle to which Part II, IV, ^{F201} . . . V or VII applies, ^{F202} . . .
^{F202}(b)

- (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 subparagraph (2) of that paragraph.

Textual Amendments

F201 Words in Sch. 1 para. 16(1)(a) repealed (*retrospectiveto* 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3)
F202 Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, Sch. 41 Pt. II(2) Note

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, [^{F203}or]
 (b) a snow plough,
^{F204}(c),
^{F204}(d),
^{F204}(e),
^{F204}(2)

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Textual Amendments

- F203** Word in Sch. 1 para. 17(1)(a) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(17)(a), 16
- F204** Sch. 1 para. 17(1)(c)-(e)(2) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 para. 14(17)(b)(18), 16, Sch. 29 Pt. V(2) Note

^{F205} Meaning of “island goods vehicle”

Textual Amendments

- F205** Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

- ^{F206}18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.

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- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—
- “island” includes anything that is an island only when the tide reaches a certain height;
 - “landing place” means any place at which vehicles are disembarked after sea journeys;
 - “mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and
 - “road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;
- and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.]

Textual Amendments

F206 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 paras. 14\(19\), 16](#)

^{F207} Other expressions

Textual Amendments

F207 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(8\)\(11\)](#)

- ^{F208}19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the ^{M6}Road Traffic Act 1988.
- (2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.]

Textual Amendments

F208 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(8\)\(11\)](#)

Marginal Citations

M6 [1988 c. 52](#).

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SCHEDULE 2 **U.K.**

Section 5.

EXEMPT VEHICLES

Electrically propelled vehicles

F209¹

Textual Amendments

F209 Sch. 2 para. 1 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(a), 5, Sch. 29 Pt. V(1) Note

[^{F210}Old vehicles

Textual Amendments

F210 By 1996 c. 8, s. 19(1)(2) it is provided that Sch. 2 para. 1A and preceding cross-heading are substituted (with effect in relation to times on or after 1.6.1996)

1A (1) Subject to sub-paragraph (2), a vehicle is an exempt vehicle at any time [^{F211}during the period of 12 months beginning with 1 April in any year if it was constructed more than 40 years before 1 January in that year.]

[But nothing in sub-paragraph (1) has the effect that a nil licence is required to be in ^{F212}(1A) force in respect of a vehicle while a vehicle licence is in force in respect of it.]

- (2) A vehicle is not an exempt vehicle by virtue of sub-paragraph (1) if—
- (a) an annual rate is specified in respect of it by any provision of Part III, V, VI, VII or VIII of Schedule 1; or
 - (b) it is a special vehicle, within the meaning of Part IV of Schedule 1, which—
 - (i) falls within sub-paragraph (3) or (4); and
 - (ii) is not a digging machine, mobile crane, [^{F213}mobile pumping vehicle,] works truck or road roller.

- (3) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use for the conveyance of goods or burden of any description;
 - (b) it is put to a commercial use on a public road; and
 - (c) that use is not a use for the conveyance of goods or burden of any description.

- (4) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached;
 - (b) it is put to a commercial use on a public road; and
 - (c) in a case where that use is a use with a semi-trailer attached, the semi-trailer is not used for the conveyance of goods or burden of any description.

(5) In sub-paragraph (2) “digging machine”, “mobile crane” [^{F214}“mobile pumping vehicle”] and “works truck” have the same meanings as in paragraph 4 of Schedule 1.

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- (6) In sub-paragraphs (3) and (4) “commercial use” means use for hire or reward or for or in connection with a trade or business.]

Textual Amendments

- F211** Words in Sch. 2 para. 1A(1) substituted (1.4.2017) by Finance Act 2016 (c. 24), s. 151(2)(4)
F212 Sch. 2 para. 1A(1A) inserted (1.4.2017) by Finance Act 2016 (c. 24), s. 151(3)(4)
F213 Words in Sch. 2 para. 1A(2)(b)(ii) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(4)(a)(5)
F214 Words in Sch. 2 para. 1A(5) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(4)(b)(5)

Trams

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

^{F215} Electrically assisted pedal cycles

Textual Amendments

- F215** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

- ^{F216}2A (1) An electrically assisted pedal cycle is an exempt vehicle.

- (2) For the purposes of sub-paragraph (1) an electrically assisted pedal cycle is a vehicle of a class complying with such requirements as may be prescribed by regulations made by the Secretary of State for the purposes of this paragraph.]

Textual Amendments

- F216** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

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.

^{F217} Police vehicles

Textual Amendments

- F217** Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, 5

- 3A A vehicle is an exempt vehicle when it is being used for police purposes.]

Fire engines etc.

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

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- (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
 - ^[F218](b) is used solely for purposes in relation to which a fire and rescue authority under the Fire and Rescue Services Act 2004 has functions (whoever uses it for those purposes).]

5 A vehicle which is kept by a ^[F219]fire and rescue authority] is an exempt vehicle when it is being used or kept on a road for the purposes of the authority’s ^[F220]functions].

Ambulances^[F221], medical courier vehicles] and health service vehicles

Textual Amendments

F221 Words in Sch. 2 para. 6 cross-heading inserted (1.4.2020) by [Finance Act 2020 \(c. 14\), s. 87\(2\)\(4\)](#)

- 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.

^[F222]6A(1) A vehicle is an exempt vehicle if—

- (a) it is used primarily for the transportation of medical items,
- (b) it is readily identifiable as a vehicle used for the transportation of medical items by being marked “Blood” on both sides, and
- (c) it is registered under this Act in the name of a charity whose main purpose is to provide services for the transportation of medical items.

- (2) In this paragraph—
- “charity” means a charity as defined by paragraph 1 of Schedule 6 to the Finance Act 2010;
 - “medical items” means items intended for use for medical purposes, including in particular—
 - (a) blood;
 - (b) medicines and other medical supplies;
 - (c) items relating to people who are undergoing medical treatment;
- “item” includes any substance.]

Textual Amendments

F222 Sch. 2 para. 6A inserted (1.4.2020) by [Finance Act 2020 \(c. 14\), s. 87\(3\)\(4\)](#)

- 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 ^{M7}National Health Service and Community Care Act 1990) or a health and social services

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- body (as defined in Article 7(6) of the ^{M8}Health and Personal Social Services (Northern Ireland) Order 1991), or
- (b) a National Health Service trust established under [^{F223}the National Health Service Act 2006, the National Health Service (Wales) Act 2006] or the ^{M9}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 [^{F224}or
- [an NHS foundation trust, or]
- ^{F225}(ba)
- ^{F226}(c)]]^{F227} ...
- ^{F228}(d)]]^{F229} ...
- (e) a Local Health Board established under [^{F230}section 11 of the National Health Service (Wales) Act 2006]] [^{F231}or
- [^{F232}(f) the Care Quality Commission.]

Textual Amendments

- F223** Words in Sch. 2 para. 7(b) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\), ss. 2, 8\(2\), Sch. 1 para. 170\(a\)](#) (with Sch. 3 Pt. 1)
- F224** Sch. 2 para. 7(c) and the word preceding it inserted (1.11.1999) by [S.I. 1999/2795, art. 5](#)
- F225** Sch. 2 para. 7(ba) inserted (1.4.2004 for E.W.) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\), s. 34, Sch. 4 para. 96](#); [S.I. 2004/759, art. 2](#)
- F226** Sch. 2 para. 7(c) repealed (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\), s. 170\(3\)\(4\), Sch. 5 para. 62\(a\), Sch. 15 Pt. 1](#); [S.I. 2009/462, art. 2\(1\), Sch. 1 paras. 35\(x\), 36](#)
- F227** Sch. 2 para. 7(d) and preceding word inserted (8.2.2000) by [S.I. 2000/90, art. 3, Sch. 1 para. 28](#)
- F228** Sch. 2 para. 7(d) omitted (1.4.2013) by virtue of [The Health and Social Care Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/594\), arts. 1\(2\), 2](#)
- F229** Sch. 2 para. 7(e) and preceding word inserted (10.10.2002 for W. and 1.3.2007 for E.) by [National Health Service Reform and Health Care Professions Act 2002 \(c. 17\), s. 6\(2\), Sch. 5 para. 39](#); [S.I. 2002/2532, art. 2, Sch.](#); [S.I. 2006/1407, art. 2, Sch. 1 Pt. 2 para. 12](#)
- F230** Words in Sch. 2 para. 7(e) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\), ss. 2, 8\(2\), Sch. 1 para. 170\(c\)](#) (with Sch. 3 Pt. 1)
- F231** Sch. 2 para. 7(f) and preceding word added (11.11.2004) by [The Health and Social Care \(Community Health and Standards\) Act 2003 \(Commission for Healthcare Audit and Inspection and Commission for Social Care Inspection\) \(Consequential Provisions\) Order 2004 \(S.I. 2004/2987\), art. 2\(1\)\(g\)\(ii\)](#)
- F232** Sch. 2 para. 7(f) substituted (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\), s. 170\(3\)\(4\), Sch. 5 para. 62\(b\)](#); [S.I. 2009/462, art. 2\(1\), Sch. 1 para. 35\(x\)](#)

Marginal Citations

- M7** 1990 c. 19.
- M8** [S.I. 1991/194 \(N.I.1\)](#).
- M9** 1978 c. 29.

- 8 A vehicle which is made available by the Secretary of State [^{F233}or the Welsh Ministers]—
- (a) to a person, body or local authority under [^{F234}section 12 or 80 of the National Health Service Act 2006, or section 10 or 38 of the National Health Service (Wales) Act 2006], or

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

Textual Amendments

- F233** Words in Sch. 2 para. 8 inserted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 171(a)** (with Sch. 3 Pt. 1)
- F234** Words in Sch. 2 para. 8(a) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 171(b)** (with Sch. 3 Pt. 1)

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

- ^{F235}12

Textual Amendments

- F235** Sch. 2 para. 12 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(b), 5, **Sch. 29 Pt. V(1)** Note

- ^{F236}13 A road roller is an exempt vehicle.

Textual Amendments

- F236** Sch. 2 para. 13 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(c), 5, **Sch. 29 Pt. V(1)** Note

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- F237 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).

Textual Amendments

F237 Sch. 2 para. 14 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(d), 5, Sch. 29 Pt. V(1) Note

- F238 15

Textual Amendments

F238 Sch. 2 para. 15 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(e), 5, Sch. 29 Pt. V(1) Note

- F239 16

Textual Amendments

F239 Sch. 2 para. 16 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(f), 5, Sch. 29 Pt. V(1) Note

- F240 17

Textual Amendments

F240 Sch. 2 para. 17 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(g), 5, Sch. 29 Pt. V(1) Note

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
 - [F241](b) no other vehicle registered in his or her name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of vehicle excise duty reduced in accordance with paragraph 1ZA(1) of Schedule 1 is in force, or

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- (ii) 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,
 - [^{F242}(aa) he or she is in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate,
 - [^{F243}(aaa) that person, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, is in receipt of disability assistance for children and young people by virtue of entitlement to the mobility component at the higher rate,]
 - [^{F244}(aab) that person, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the enhanced rate,]
 - (ab) he or she is in receipt of armed forces independence payment,]
 - (b) he is in receipt of a mobility supplement, or
 - (c) he has obtained, or is eligible for, a grant under—
 - [^{F245}(i) paragraph 2 of Schedule 20 to the National Health Service Act 2006 or paragraph 2 of Schedule 15 to the National Health Service (Wales) Act 2006,]
 - (ii) section 46(3) of the ^{M10}National Health Service (Scotland) Act 1978, or
 - (iii) Article 30(3) of the ^{M11}Health and Personal Social Services (Northern Ireland) Order 1972,in relation to the vehicle.
- [^{F246}(2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—
- (a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;
 - (b) that condition is either—
 - (i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
 - (ii) a condition specified in regulations made by the Secretary of State;and
 - (c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.]
- [^{F247}(2B) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—
- (a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
 - (b) corresponding provision having effect in Northern Ireland.]

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- [^{F248}(2C) This paragraph has effect as if a person were in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.]
- (3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a [^{F249}disabled person who satisfies sub-paragraph (2) by virtue of paragraph (a), (aa), (ab) or (b) of that sub-paragraph] 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 ^{M12}Social Security Administration Act 1992 or the ^{M13}Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability allowance, [^{F250}personal independence payment or armed forces independence payment,] or
 - (b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.
- [^{F251}(4A) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a disabled person who satisfies sub-paragraph (2) by virtue of paragraph (aaa) [^{F252}or (aab)] of that sub-paragraph if it is so registered in the name of—
- (a) a person appointed under section 58, 85A or 85B of the Social Security (Scotland) Act 2018 in relation to the person,
 - (b) a person nominated for the purposes of this paragraph by the person or the person so appointed, or
 - (c) any other person who has legal authority to act on behalf of the person.]
- (5) In this paragraph “mobility supplement” means a mobility supplement under—
- (a) a scheme under the ^{M14}Personal Injuries (Emergency Provisions) Act 1939, or
 - (b) an Order in Council under section 12 of the ^{M15}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.

Textual Amendments

F241 Sch. 2 para. 19(1)(b) substituted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(2\), 7](#)

F242 Sch. 2 para. 19(2)(aa)(ab) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(3\), 7](#)

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- F243** Sch. 2 para. 19(2)(aaa) inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), **8(2)(a)**
- F244** Sch. 2 para. 19(2)(aab) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **6(4)(a)**
- F245** Sch. 2 para. 19(2)(c)(i) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 2, 8(2), **Sch. 1 para. 172** (with Sch. 3 Pt. 1)
- F246** Sch. 2 para. 19(2A) inserted (19.3.1997) by [1997 c. 16](#), s. 17
- F247** Sch. 2 para. 19(2B) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 37 paras. 6(4), 7**
- F248** Sch. 2 para. 19(2C) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **6(4)(b)**
- F249** Words in Sch. 2 para. 19(3) substituted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 37 paras. 6(5), 7**
- F250** Words in Sch. 2 para. 19(4)(a) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 37 paras. 6(6), 7**
- F251** Sch. 2 para. 19(4A) inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), **8(2)(b)**
- F252** Words in Sch. 2 para. 19(4A) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **6(4)(c)**

Marginal Citations

- M10** 1978 c. 29.
- M11** S.I. 1972/1265 (N.I.14).
- M12** 1992 c. 5.
- M13** 1992 c. 8.
- M14** 1939 c. 82.
- M15** 1977 c. 5.

- 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.
- ^{F253}(4)
- (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.

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Textual Amendments

F253 Sch. 2 para. 20(4) repealed (1.4.1998) by 1997 c. 16, ss. 18, 113, Sch. 3 para. 7(4), Sch. 18 Pt. III Note; S.I. 1998/560, art. 2

[^{F254} Vehicles used between different parts of land

Textual Amendments

F254 Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

- 20A A vehicle is an exempt vehicle if—
- (a) it is used only for purposes relating to agriculture, horticulture or forestry,
 - (b) it is used on public roads only in passing between different areas of land occupied by the same person, and
 - (c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.]

[^{F255} Tractors

Textual Amendments

F255 Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

- 20B (1) A vehicle is an exempt vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

Light agricultural vehicles

- 20C (1) A vehicle is an exempt vehicle if it is a light agricultural vehicle.

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- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—
- (a) has a revenue weight not exceeding 1,000 kilograms,
 - (b) is designed and constructed so as to seat only the driver,
 - (c) is designed and constructed primarily for use otherwise than on roads, and
 - (d) is used solely for purposes relating to agriculture, horticulture or forestry.

Agricultural engines

20D An agricultural engine is an exempt vehicle.

Mowing machines

20E A mowing machine is an exempt vehicle.

Steam powered vehicles

20F A steam powered vehicle is an exempt vehicle.

Electrically propelled vehicles

20G^{F256}(1) An electrically propelled vehicle is an exempt vehicle.

[But a vehicle is not an exempt vehicle by reason of this paragraph if—

- ^{F257}(2) (a) it is a vehicle to which Part 1AA of Schedule 1 applies (light passenger vehicles registered on or after 1 April 2017), and
- (b) its price exceeds £40,000.

(3) Paragraph 1GF of Schedule 1 (calculating the price of a vehicle) applies for the purposes of sub-paragraph (2)(b).]

Textual Amendments

F256 Sch. 2 para. 20G renumbered as Sch. 2 para. 20G(1) (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(3\)\(a\)\(i\)](#)

F257 Sch. 2 para. 20G(2)(3) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(3\)\(a\)\(ii\)](#)

Snow ploughs

20H 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).

Gritters

20J A vehicle is an exempt vehicle if it is 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).]

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

^{F258}21

Textual Amendments

F258 Sch. 2 para. 21 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(h), 5, **Sch. 29 Pt. V(1)** Note

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 [^{F259}, a vehicle identity check][^{F260} or a vehicle weight test], or
 - (b) bringing it away from [^{F261} any such test][^{F262} or check].
- [^{F263}(1A) A vehicle is an exempt vehicle when it is being used solely for the purpose of—
- (a) taking it (by previous arrangement for a specified time on a specified date) for a relevant re-examination, or
 - (b) bringing it away from such a re-examination.]
- (2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test [^{F264}, a vehicle weight test [^{F265} or a vehicle identity check or] [^{F266} ... a relevant re-examination and is being so used] solely for the purpose of—
- (a) taking it to, or bringing it away from, a place where a part of the test [^{F267}, check][^{F268} or re-examination] is to be, or has been, carried out, or
 - (b) carrying out a part of the test [^{F267}, check][^{F268} or re-examination].
- [^{F269}(2A) A vehicle is an exempt vehicle when it is being used by an authorised person solely for the purpose of warming up its engine in preparation for the carrying out of—
- (a) a compulsory test [^{F270} ...], or
 - (b) a relevant re-examination that is to be carried out for the purposes of an appeal relating to a determination made on a compulsory test [^{F270} ...].
- (3) Where the relevant certificate is refused on a compulsory test [^{F271} ... of a vehicle [^{F272} or as a result of a relevant re-examination,] 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 ^{M16}Road Traffic Act 1988 a vehicle licence cannot be granted unless certain requirements are satisfied, an examination such as is specified in subparagraph (5), and

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- (b) otherwise, an examination under section 45 of the ^{M17}Road Traffic Act 1988 with a view to obtaining a test certificate without which a vehicle licence cannot be granted for the vehicle.

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

- ^{F273}(a) an examination under regulations under section 49(1)(b) or (c) of the ^{M18}Road Traffic Act 1988 (examination as to compliance with construction and use or safety requirements)]
- (b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a ^{F274} . . . vehicle’s compliance with type approval requirements), ^{F275}and]
- ^{F276}(c)
- (d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to ^{F274} . . . vehicles subject to type approval requirements).

^{F277}(6) In this paragraph “compulsory test” means, as respects Northern Ireland—

- (a) an examination to obtain a test certificate under Article 61 of the ^{M19}Road Traffic (Northern Ireland) Order 1995 without which a vehicle licence cannot be obtained for the vehicle,
- (b) an examination to obtain a goods vehicle test certificate under Article 65 of that Order, or
- (c) an examination to obtain a public service vehicle licence under Article 60(1) of the ^{M20}Road Traffic (Northern Ireland) Order 1981.]

^{F278}(6ZA) In this paragraph “a vehicle identity check” means any examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act.]

^{F279}(6A) In this paragraph “a vehicle weight test” means any examination of a vehicle for which provision is made by regulations under—

- (a) section 61A of this Act,
- (b) section 49(1)(a) of the Road Traffic Act 1988 (tests for selecting plated weights and other plated particulars), or
- (c) Article 65(1)(a) of the ^{M21}Road Traffic (Northern Ireland) Order 1995.

^{F280}(6AA)

(6B) In this paragraph “a relevant re-examination” means any examination or re-examination which is carried out in accordance with any provision or requirement made or imposed for the purposes of an appeal relating to a determination made on a compulsory test [^{F281}, a vehicle identity check][^{F282}or a vehicle weight test].]

(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, ^{F283} . . .

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- [^{F284}(c) in the case of an examination within sub-paragraph (6), an authorised examiner within the meaning of Article 61(3)(a) of the Road Traffic (Northern Ireland) Order 1995 or a vehicle examiner within the meaning of Part III of that Order]
 - [^{F285}(ca) in the case of an examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act, the Secretary of State or a person authorised by him to carry out the examination;] and
 - [^{F286}(d) in the case of a relevant re-examination—
 - (i) the person to whom the appeal in question is made, or
 - (ii) any person who, by virtue of an appointment made by that person, is authorised by or under any enactment to carry out that re-examination.]
- (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) [^{F287}or],
 - (b) a goods vehicle test certificate (as defined in section 49 of that Act), or
 - (c) a type approval certificate or Minister’s approval certificate (as defined in sections 54 to 58 of that Act), ^{F288}...
 - ^{F289}(d)
- (9) In this paragraph “the relevant certificate” means, as respects Northern Ireland—
- [^{F290}(a) a test certificate (within the meaning of Article 61(2) of the Road Traffic (Northern Ireland) Order 1995) [^{F291}or],
 - (b) a goods vehicle test certificate (within the meaning of Article 65(2) of that Order), or]
 - (c) a type approval certificate or Department’s approval certificate (within the meaning of Article 31A of that Order), ^{F292}...
 - ^{F293}(d)
- (10) In this paragraph “relevant work” means—
- (a) where the relevant certificate which is refused is a test certificate ^{F294}..., 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).

Textual Amendments

- F259** Words in Sch. 2 para. 22(1)(a) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(a); S.I. 2002/2377, art. 2(c)
- F260** Words in Sch. 2 para. 22(1)(a) substituted (1.1.2017) by Finance Act 2014 (c. 26), Sch. 18 paras. 3(c) (i), 19
- F261** Words in Sch. 2 para. 22(1)(b) substituted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(2)(b), 17(2)
- F262** Words in Sch. 2 para. 22(1)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(b); S.I. 2002/2377, art. 2(c)

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- F263** Sch. 2 para. 22(1A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(3)(10)**
- F264** Words in Sch. 2 para. 22(2) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(4)(a)(10)**
- F265** Words in Sch. 2 para. 22(2) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(a); S.I. 2002/2377, **art. 2(c)**
- F266** Words in Sch. 2 para. 22(2) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(ii), 19**
- F267** Word in Sch. 2 para. 22(2)(a)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(b); S.I. 2002/2377, **art. 2(c)**
- F268** Words in Sch. 2 para. 22(a)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(4)(b)(10)**
- F269** Sch. 2 para. 22(2A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(5)(10)**
- F270** Words in Sch. 2 para. 22(2A) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(iii), 19**
- F271** Words in Sch. 2 para. 22(3) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(iv), 19**
- F272** Words in Sch. 2 para. 22(3) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(6)(10)**
- F273** Sch. 2 para. 22(5)(a) substituted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(7)(a)(10)**
- F274** Words in Sch. 2 para. 22(5)(b)(d) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4) Note**
- F275** Word in Sch. 2 para. 22(5)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(7)(b)(10)**
- F276** Sch. 2 para. 22(5)(c) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(7)(c)(10), 205, **Sch. 41 Pt. II(4) Note**
- F277** Sch. 2 para. 22(6) substituted (in operation 24.1.1996) by 1996 c. 8, s. **21(1)(2)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F278** Sch. 2 para. 22(6ZA) inserted (17.9.2002), by 2001 c. 3, ss. 43, 44, Sch. para. 6(4); S.I. 2002/2377, **art. 2(c)**
- F279** Sch. 2 para. 22(6A)(6B) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(8)(10)**
- F280** Sch. 2 para. 22(6AA) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(v), 19**
- F281** Words in Sch. 2 para. 22(6B) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(5); S.I. 2002/2377, **art. 2(c)**
- F282** Words in Sch. 2 para. 22(6B) substituted (1.1.2017) by Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vi), 19**
- F283** Word in Sch. 2 para. 22(7)(b) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(9)(a)(10), 205, **Sch. 41 Pt. II(4) Note** (with s. 21(3))
- F284** Sch. 2 para. 22(7)(c) substituted (in operation 24.1.1996) by 1996 c. 8, s. **21(1)(3)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F285** Sch. 2 para. 22(7)(ca) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(6); S.I. 2002/2377, **art. 2(c)**
- F286** Sch. 2 para. 22(7)(d) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(9)(c)**
- F287** Words in Sch. 2 para. 22(8)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
- F288** Word in Sch. 2 para. 22(8)(c) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F289** Sch. 2 para. 22(8)(d) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F290** Sch. 2 para. 22(9)(a)(b) substituted (in operation 24.1.1996) by 1996 c. 8, s. **21(1)(4)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F291** Words in Sch. 2 para. 22(9)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
- F292** Word in Sch. 2 para. 22(9)(c) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F293** Sch. 2 para. 22(9)(d) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F294** Sch. 2 para. 22(10)(a) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4) Note**

Marginal Citations

- M16** 1988 c. 52.
M17 1988 c. 52.

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- M18** 1988 c. 52.
M19 S.I. 1995/2994 (N.I. 18).
M20 S.I. 1981/154 (N.I. 1).
M21 S.I. 1995/2994 (N.I. 18).

Vehicles for export

- 23 (1) A vehicle is an exempt vehicle if—
- (a) it has been supplied to the person keeping it by a taxable person within the meaning of section [F2953 of the Value Added Tax Act 1994], and
 - (b) the supply has been zero-rated under subsection [F296(8) of section 30] 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 [F297 subsection (10)] 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).

Textual Amendments

- F295** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(a)**
- F296** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(b)**
- F297** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(c)**

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 sub-paragraph (a), (b) or (c).

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

^{F298}Light passenger vehicles with low CO₂ emissions

Textual Amendments

F298 S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(8\)\(9\)](#)

- ^{F299}(1) A vehicle is an exempt vehicle if—
- (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
 - (b) the applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) for the vehicle does not exceed 100 g/km.
- [A vehicle is an exempt vehicle for the appropriate period if—
- ^{F300}(2) (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
- (b) the applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) exceeds 100g/km but does not exceed 130g/km.
- (3) “The appropriate period” is the period for which (if the vehicle were not an exempt vehicle by virtue of sub-paragraph (2)) the first vehicle licence for the vehicle would (if taken out) have effect.]
- [A vehicle is an exempt vehicle if—
- ^{F301}(4) (a) it is a vehicle to which Part 1AA of Schedule 1 applies, and
- (b) it has an applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that ^{F302}Schedule as read with paragraph 1GA(5) of that Schedule)] of 0 g/km.

^{F303}(5)

^{F304}(6)]]

Textual Amendments

- F299** Sch. 2 para. 25(1) renumbered (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 6\(1\)](#)
- F300** Sch. 2 para. 25(2)(3) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 6\(2\)](#)
- F301** Sch. 2 para. 25(4)-(6) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(3\)\(b\)](#)
- F302** Words in Sch. 2 para. 25(4)(b) substituted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 48\(6\)](#)
- F303** Sch. 2 para. 25(5) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(2\)](#) (with s. 85(8))
- F304** Sch. 2 para. 25(6) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(2\)](#) (with s. 85(8))

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

[^{F305}SCHEDULE 2A U.K.]

IMMOBILISATION, REMOVAL AND DISPOSAL OF VEHICLES

Textual Amendments

F305 Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 para. 36(2)

Immobilisation

- 1 (1) The Secretary of State may make regulations under this Schedule with respect to any case where an authorised person has reason to believe that, on or after such date as may be prescribed, an offence under section 29(1) is being committed as regards a vehicle which is stationary [^{F306} in any place other than a place to which this Schedule does not apply].

[This Schedule does not apply to—

- ^{F307}(1A) (a) any place which is within the curtilage of, or in the vicinity of, a dwelling-house, mobile home or houseboat and which is normally enjoyed with it, or
 (b) any place which is within the curtilage of, or in the vicinity of, a building consisting entirely (apart from common parts) of two or more dwellings and which is normally enjoyed only by the occupiers of one or more of those dwellings.]

- (2) The regulations may provide that the authorised person or a person acting under his direction may [^{F308} enter the place and]—

- (a) fix an immobilisation device to the vehicle while it remains in the place where it is stationary, or
 (b) move it from that place to another place ^{F309}... and fix an immobilisation device to it in that other place.

- (3) The regulations may provide that on any occasion when an immobilisation device is fixed to a vehicle in accordance with the regulations the person fixing the device shall also fix to the vehicle a notice—

- (a) indicating that the device has been fixed to the vehicle and warning that no attempt should be made to drive it or otherwise put it in motion until it has been released from the device;
 (b) specifying the steps to be taken to secure its release;
 (c) giving such other information as may be prescribed.

- (4) The regulations may provide that—

- (a) a vehicle to which an immobilisation device has been fixed in accordance with the regulations may only be released from the device by or under the direction of an authorised person;
 (b) subject to that, such a vehicle shall be released from the device if the first and second requirements specified below are met.

- (5) The first requirement is that such charge in respect of the release as may be prescribed is paid in any manner specified in the immobilisation notice.

- [^{F310}(6) The second requirement is that—

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- (a) evidence that no offence under section 29(1) was being committed when the immobilisation device was fixed or the vehicle moved is produced in accordance with instructions specified in the immobilisation notice,
 - (b) such sum as may be prescribed is paid in any manner specified in the immobilisation notice, or
 - (c) any other prescribed conditions are fulfilled.
- (6A) The conditions prescribed under sub-paragraph (6)(c) may include a condition that any of the following declarations is made—
- (a) a declaration that an appropriate licence was in force for the vehicle at the time when the immobilisation device was fixed or the vehicle moved,
 - (b) (unless the vehicle was stationary on a public road) a declaration that a relevant declaration was in force for the vehicle at that time, or
 - (c) a declaration that at that time the vehicle was an exempt vehicle which was not one in respect of which regulations under this Act require a nil licence to be in force.]
- (7) The regulations may provide that they shall not apply in relation to a vehicle if—
- (a) a current disabled person’s badge is displayed on the vehicle, or
 - (b) such other conditions as may be prescribed are fulfilled;
- and “disabled person’s badge” here means a badge issued, or having effect as if issued, under any regulations for the time being in force under section 21 of the Chronically Sick and Disabled Persons Act 1970 or any regulations for the ^{M22}time being in force under section 14 of the ^{M23}Chronically Sick and Disabled Persons (Northern Ireland) Act 1978.
- (8) The regulations may provide that an immobilisation notice shall not be removed or interfered with except by or on the authority of a person falling within a prescribed description.
- [In sub-paragraph (6A)(a) “appropriate licence”, in relation to a vehicle, means—
- ^{F311}(9) (a) a vehicle licence,
- (b) a trade licence which entitled the holder to keep the vehicle where it was stationary, or
 - (c) a nil licence.
- (10) For the purposes of sub-paragraph (6A)(b)—
- (a) “relevant declaration” means the declaration required to be made by regulations under section 22(1D), and
 - (b) a relevant declaration is in force for a vehicle if the vehicle is neither used nor kept on a public road (except under a trade licence) and the declaration has been made, and the particulars required to be furnished by regulations under section 22(1D) have been furnished, in relation to the vehicle in accordance within the regulations ^{F312}... .]

Textual Amendments

F306 Word in Sch. 2A para. 1(1) substituted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 5\(2\)](#)

F307 Sch. 2A para. 1(1A) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 5\(3\)](#)

F308 Words in Sch. 2A para. 1(2) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 5\(4\)\(a\)](#)

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- F309** Words in Sch. 2A para. 1(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 5\(4\)\(b\)](#)
- F310** Sch. 2A para. 1(6) (6A) substituted for Sch. 2A para. 1(6) (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 5\(5\)](#)
- F311** Sch. 2A para. 1(9), (10) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 5\(6\)](#)
- F312** Words in [Sch. 2A para. 1\(10\)\(b\)](#) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [s. 189\(3\)](#)

Marginal Citations

- M22** 1970 c. 44.
M23 1978 c. 53.

Offences connected with immobilisation

- 2 (1) The regulations may provide that a person contravening provision made under paragraph 1(8) is guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (2) The regulations may provide that a person who, without being authorised to do so in accordance with provision made under paragraph 1, removes or attempts to remove an immobilisation device fixed to a vehicle in accordance with the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) The regulations may provide that where they would apply in relation to a vehicle but for provision made under paragraph 1(7)(a) and the vehicle was not, at the time it was stationary, being used—
- (a) in accordance with regulations under section 21 of the ^{M24}Chronically Sick and Disabled Persons Act 1970 or regulations under section 14 of the ^{M25}Chronically Sick and Disabled Persons (Northern Ireland) Act 1978, and
 - (b) in circumstances falling within section 117(1)(b) of the ^{M26}Road Traffic Regulation Act 1984 or Article 174A(2)(b) of the ^{M27}Road Traffic (Northern Ireland) Order 1981 (use where a disabled person’s concession would be available),
- the person in charge of the vehicle at that time is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) The regulations may provide that where—
- ^{F313}(a) a person makes a declaration described in paragraph 1(6A)(a), (b) or (c) with a view to securing the release of a vehicle from an immobilisation device purported to have been fixed in accordance with the regulations, and
 - (b) the declaration is that the vehicle is or was an exempt vehicle, and
 - (c) the declaration is to the person’s knowledge either false or in any material respect misleading,
- he is guilty of an offence.
- (5) The regulations may provide that a person guilty of an offence by virtue of provision made under sub-paragraph (4) 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.

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Textual Amendments

F313 Sch. 2A para. 2(4)(a) substituted for Sch. 2A para. 2(4)(a) (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 6](#)

Marginal Citations

M24 1970 c. 44.

M25 1978 c. 53.

M26 1984 c. 27.

M27 S.I. 1981/154 (N.I.1).

Removal and disposal of vehicles

- 3 [The regulations may make provision with respect to any case where—
- ^{F314}(1) (a) an authorised person has reason to believe that an offence under section 29(1) —
- (i) is being committed as regards a vehicle which is stationary [^{F315}in any place other than a place to which this Schedule does not apply]; or
 - (ii) was being committed as regards a vehicle at a time when an immobilisation device which is fixed to the vehicle was fixed to it in accordance with the regulations;
- and
- (b) such conditions as may be prescribed are fulfilled.]
- (2) The regulations may provide that [^{F316}the authorised person, or a person acting under his direction], may [^{F317}enter the place and] remove the vehicle and deliver it into the custody of a person—
- (a) who is identified in accordance with prescribed rules, and
 - (b) who agrees to accept delivery in accordance with arrangements agreed between that person and the Secretary of State;
- and the arrangements may include provision as to the payment of a sum to the person into whose custody the vehicle is delivered.
- (3) The regulations may provide that the person into whose custody the vehicle is delivered may dispose of it, and in particular provision may be made as to—
- (a) the time at which the vehicle may be disposed of;
 - (b) the manner in which it may be disposed of.
- (4) The regulations may make provision allowing a person to take possession of the vehicle if—
- (a) he claims it before it is disposed of, and
 - (b) any prescribed conditions are fulfilled.
- (5) The regulations may provide for a sum of an amount arrived at under prescribed rules to be paid to a person if—
- (a) he claims after the vehicle's disposal to be or to have been its owner,
 - (b) the claim is made within a prescribed time of the disposal, and
 - (c) any other prescribed conditions are fulfilled.

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- (6) The regulations may provide that—
- (a) the Secretary of State, or
 - (b) a person into whose custody the vehicle is delivered under the regulations, may recover from the vehicle’s owner (whether or not a claim is made under provision made under sub-paragraph (4) or (5)) such charges as may be prescribed in respect of all or any of the following, namely, its release, removal, custody and disposal; and “owner” here means the person who was the owner [^{F318}when the vehicle was removed].
- (7) The conditions prescribed under sub-paragraph (4) may include conditions as to—
- (a) satisfying the person with custody that the claimant is the vehicle’s owner;
 - (b) the payment of prescribed charges in respect of the vehicle’s release, removal and custody;
 - [^{F319}(c) the production of evidence that no offence under section 29(1) was committed;
 - (d) payment of a prescribed sum where such evidence is not produced;
 - (e) the making of a declaration described in paragraph 1(6A)(a), (b) or (c).]
- (8) Without prejudice to anything in the preceding provisions of this paragraph, the regulations may include provision for purposes corresponding to those of sections 101 and 102 of the ^{M28}Road Traffic Regulation Act 1984 (disposal and charges) subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Textual Amendments

- F314** Sch. 2A para. 3(1) substituted (8.10.1997) by 1997 c. 16, s. 20(1); S.I. 1997/2392, art. 2
- F315** Words in Sch. 2A para. 3(1)(a)(i) substituted (21.7.2008) by Finance Act 2008 (c. 9), Sch. 45 para. 7(2)
- F316** Words in Sch. 2A para. 3(2) substituted (8.10.1997) by 1997 c. 16, s. 20(2); S.I. 1997/2392, art. 2
- F317** Words in Sch. 2A para. 3(2) inserted (21.7.2008) by Finance Act 2008 (c. 9), Sch. 45 para. 7(3)
- F318** Words on Sch. 2A para. 3(3) substituted (8.10.1997) by 1997 c. 16, s. 20(3); S.I. 1997/2392, art. 2
- F319** Sch. 2A para. 3(7)(c)-(e) substituted for Sch. 2A para. 3(7)(c) (21.7.2008) by Finance Act 2008 (c. 9), Sch. 45 para. 7(4)

Marginal Citations

- M28** 984 c. 27.

Offences as to securing possession of vehicles

- 4 (1) The regulations may provide that where—
- [^{F320}(a) a person makes a declaration described in paragraph 1(6A)(a), (b) or (c) with a view to securing possession of a vehicle purported to have been delivered into the custody of a person in accordance with provision made under paragraph 3, and]
 - (b) the declaration is that the vehicle is or was an exempt vehicle, and
 - (c) the declaration is to the person’s knowledge either false or in any material respect misleading,
- he is guilty of an offence.

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- (2) The regulations may provide that a person guilty of such an offence 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.

Textual Amendments

F320 Sch. 2A para. 4(1)(a) substituted for Sch. 2A para. 4(1)(a) (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 45 para. 8](#)

Payment of sum where licence not produced

- 5 (1) The regulations may make provision as regards a case where a person pays a prescribed sum in pursuance of provision made under—
- (a) paragraph 1(6)(b), or
 - (b) paragraph 3(7)(d).
- (2) The regulations may—
- (a) provide for a voucher to be issued in respect of the sum;
 - (b) provide for setting the sum against the amount of any vehicle excise duty payable in respect of the vehicle concerned;
 - (c) provide for the refund of any sum;
 - (d) provide that where a voucher has been issued section 29(1) and any other prescribed provision of this Act shall not apply, as regards the vehicle concerned, in relation to events occurring in a prescribed period.
- (3) The regulations may make provision—
- (a) as to the information to be provided before a voucher is issued;
 - (b) as to the contents of vouchers;
 - (c) specifying conditions subject to which any provision under subparagraph (2)(b) to (d) is to have effect.
- (4) The regulations may make provision as to any case where a voucher is issued on receipt of a cheque which is subsequently dishonoured, and in particular the regulations may—
- (a) provide for a voucher to be void;
 - (b) provide that, where the sum concerned is set against the amount of any vehicle excise duty, the licence concerned shall be void;
 - (c) make provision under which a person is required to deliver up a void voucher or void licence.

Offences relating to vouchers

- 6 (1) The regulations may provide that—
- (a) a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a voucher that is void by virtue of provision made under paragraph 5(4);
 - (b) a person guilty of such an offence shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.

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- (2) The regulations may provide that a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a licence that is void by virtue of provision made under paragraph 5(4), and that a person guilty of such an offence shall be liable on summary conviction to a penalty of whichever is the greater of—
- (a) level 3 on the standard scale;
 - (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.
- (3) The regulations may provide that where a person is convicted of an offence under provision made by virtue of sub-paragraph (2) he must pay, in addition to any penalty, an amount found in accordance with prescribed rules.
- (4) The regulations may provide that if—
- (a) a voucher is void by virtue of provision made under paragraph 5(4),
 - (b) a person seeks to set the sum concerned against the amount of any vehicle excise duty, and
 - (c) he knows the voucher is void,
- he is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (5) The regulations may provide that a person who in connection with—
- (a) obtaining a voucher for which provision is made under paragraph 5, or
 - (b) obtaining a refund of any sum in respect of which such a voucher is issued,
- makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.
- (6) The regulations may provide that 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 a voucher for which provision is made under paragraph 5.
- (7) The regulations may provide that a person guilty of an offence under provision made under sub-paragraph (5) or (6) 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.

Vouchers: general

- 7 Without prejudice to anything in paragraphs 5(4) and 6 the regulations may include provision for purposes corresponding to those of sections 19A and 36 subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Disputes

- 8 The regulations may make provision about the proceedings to be followed where a dispute occurs as a result of the regulations, and in particular provision may be made—
- (a) for an application to be made to a magistrates' court or (in Northern Ireland) a court of summary jurisdiction;

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- (b) for a court to order a sum to be paid by the Secretary of State.

Authorised persons

- 9 As regards anything falling to be done under the regulations (such as receiving payment of a charge or other sum or issuing a voucher) the regulations may provide that it may be done—
- (a) by an authorised person, or
- (b) by an authorised person or a person acting under his direction.

Application of provisions

- 10 (1) The regulations may provide that they shall only apply where the authorised person has reason to believe that the offence mentioned in paragraph 1(1) is being committed before such date as may be prescribed.
- (2) The regulations may provide that they shall only apply where the vehicle mentioned in paragraph 1(1) is in a prescribed area.
- (3) Different dates may be prescribed under paragraph 1(1) or sub-paragraph (1) above in relation to different areas prescribed under sub-paragraph (2) above.

Interpretation

- 11 (1) The regulations may make provision as to the meaning for the purposes of the regulations of “owner” as regards a vehicle.
- (2) In particular, the regulations may provide that for the purposes of the regulations—
- (a) the owner of a vehicle at a particular time shall be taken to be the person by whom it is then kept;
- (b) the person by whom a vehicle is kept at a particular time shall be taken to be the person in whose name it is then registered by virtue of this Act.
- 12 (1) The regulations may make provision as to the meaning in the regulations of “authorised person”.
- (2) In particular, the regulations may provide that—
- (a) references to an authorised person are to a person authorised by the Secretary of State for the purposes of the regulations;
- (b) an authorised person may be a local authority or an employee of a local authority or a member of a police force or some other person;
- (c) different persons may be authorised for the purposes of different provisions of the regulations.
- 13 In this Schedule—
- (a) references to an immobilisation device are to a device or appliance which is an immobilisation device for the purposes of section 104 of the ^{M29}Road Traffic Regulation Act 1984 (immobilisation of vehicles illegally parked);
- (b) references to an immobilisation notice are to a notice fixed to a vehicle in accordance with the regulations;
- (c) “prescribed” means prescribed by regulations made under this Schedule.]

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Marginal Citations
M29 1984 c. 27.

SCHEDULE 3 U.K.

Section 63.

CONSEQUENTIAL AMENDMENTS

The Scrap Metal Dealers Act 1964 (c. 69)

- 1 [F321 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 ”.]

Textual Amendments
F321 Sch. 3 para. 1 repealed (E.W.) (1.10.2013) by Scrap Metal Dealers Act 2013 (c. 10), ss. 19(1)(c), 23(2); S.I. 2013/1966, art. 3(r) (with art. 5)

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 F322

Textual Amendments
F322 Sch. 3 para. 3 repealed (8.2.2007) by Wireless Telegraphy Act 2006 (c. 36), ss. 125(1), 126(2), Sch. 9 Pt. 1 (with Sch. 8 Pt. 1)

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;”.

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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 ^{F323}

Textual Amendments

F323 Words in [Sch. 3 para. 10](#) repealed (E.W.) (1.3.2007) by [The National Health Service \(Pre - consolidation Amendments\) Order 2006 \(S.I. 2006/1407\)](#), arts. 1, 3, [Sch. 2](#); and the said [Sch. 3 para. 10](#) repealed (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 6, 8(2), [Sch. 4](#) (with [Sch. 2 Pt. 1](#), [Sch. 3 Pt. 1](#))

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 ”.

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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 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

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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 ^{F324} . . . 31D(3), ^{F324} . . . 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 ”.

^{F325}(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 ”.

Textual Amendments

F324 Words in Sch. 3 para. 17(1) repealed (29.4.1996) by 1996 c. 8, ss. 22(7)(a), 205, Sch. 41 Pt. II(5)

F325 Sch. 3 para. 17(2) repealed (29.4.1996) by 1996 c. 6, ss. 22(7)(b), 205, Sch. 41 Pt. II(5)

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 ”.

(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)

^{F326}21

Textual Amendments

F326 Sch. 3 para. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

22

F327

Textual Amendments

F327 Sch.3 para. 22 repealed (6.4.2003 with effect as mentioned in s. 723(1)(a)(b) (subject to Sch. 7) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 724(1), [Sch. 8 Pt. 1](#)

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 ”,

^{F328}(b)

- (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

^{F329}(b)

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (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 ”.

Textual Amendments

- F328** Sch. 3 para. 24(3)(b) omitted (29.4.2009) by virtue of [The Road Vehicles \(Approval\) \(Consequential Amendments\) Regulations 2009 \(S.I. 2009/818\)](#), regs. 1, **4(b)**
- F329** Sch. 3 para. 24(4)(b) omitted (29.4.2009) by virtue of [The Road Vehicles \(Approval\) \(Consequential Amendments\) Regulations 2009 \(S.I. 2009/818\)](#), regs. 1, **4(b)**

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

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(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 **U.K.**

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.

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- (2) Sub-paragraph (1) does not apply to the ^{M30}Vehicle Licences (Duration and Rate of Duty) Order 1980.

Marginal Citations

M30 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 ^{M31}Interpretation Act 1978 (but are without prejudice to any other provision of that Act).

Marginal Citations

M31 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,
- (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 ^{M32}National Health Service Act 1977, the ^{M33}National Health Service (Scotland) Act 1978 or the ^{M34}Health and Personal Social Services (Northern Ireland) Order 1972 but too disabled to drive it, and

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- (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—
- (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 ^{M35}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—
- (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 ^{M36}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 ^{M37}Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973 (as originally in force) or a statement to similar effect,
- 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 ^{M38}Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993,
- or any re-enactment (with or without modifications) of any of those provisions.
- (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

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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 ^{M39}Finance (No.2) Act 1992, paragraphs 4 to 8 of the Schedule to the ^{M40}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).
- (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 ^{M41}Vehicles (Excise) Act 1971 in paragraphs 4(4)(a) and 6(4)(a),
 - (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.

Marginal Citations

- M32** 1977 c. 49.
M33 1978 c. 29.
M34 S.I. 1972/1265 (N.I.14).
M35 1992 c. 48.
M36 S.I. 1971/450.
M37 S.R. and O. (N.I.) 1973 No. 490.
M38 S.I. 1993/2272.
M39 1992 c. 48.
M40 S.I. 1993/2272.
M41 1971 c. 10.

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—

“13 Trade licences: duration and amount of duty.

- (1) A trade licence may be taken out—

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- (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 [^{F330} (“the applicable annual rate”)] is—
 - (a) the annual rate currently applicable to a vehicle under sub-paragraph [^{F331}(1)(d)] 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 [^{F332}basic goods vehicle rate currently applicable].
- [^{F333}(4A) Where a trade licence is taken out for a period of 12 months and the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, the rate of duty is 105% of the applicable annual rate.]
- [^{F334}(5) The rate of duty applicable to a trade licence taken out for a period of 6 months is—
 - (a) 55% of the applicable annual rate for a corresponding trade licence taken out for 12 months, or
 - (b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, 52.5% of that applicable annual rate.]
- (6) In determining a rate of duty under [^{F335}subsection (4A) 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.
- [^{F336}(7) In this section “the basic goods vehicle rate” means the annual rate applicable, by virtue of sub-paragraph (1) of paragraph 9 of Schedule 1, to a rigid goods vehicle which—
 - ^{F337}(a)
 - (b) falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.”]
- (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.
- [^{F338}(4) In cases in which the provisions set out in sub-paragraph (1) have effect, sections 35A(8) and 36(7) are to be read as referring to section 13(4A) instead of section 13(3A).]

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Textual Amendments

- F330** Words in Sch. 4 para. 8(1) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(a\)\(10\)](#)
- F331** Words in s. 13(4)(a) as set out in Sch. 4 para. 8 substituted (24.7.2002 with application as mentioned in [s. 18\(3\)](#) of the amending Act) by virtue of [Finance Act 2002 \(c. 23\), s. 18\(2\)](#)
- F332** Words in s. 13(4)(b) as set out in Sch. 4 para. 8(1) substituted (7.4.2005 with effect as mentioned in [s. 7\(14\)](#) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 7\(4\)](#)
- F333** Words in Sch. 4 para. 8(1) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(b\)\(10\)](#)
- F334** Words in Sch. 4 para. 8(1) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(c\)\(10\)](#)
- F335** Words in Sch. 4 para. 8(1) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(d\)\(10\)](#)
- F336** S. 13(7) as set out in Sch. 4 para. 8(1) inserted (7.4.2005 with effect as mentioned in [s. 7\(14\)\(16\)](#) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 7\(5\)](#)
- F337** Words in Sch. 4 para. 8(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(b\)](#)
- F338** Sch. 4 para. 8(4) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(9\)\(10\)](#)

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 ^{M42}Road Vehicles (Registration and Licensing) Regulations 1971 continues to have effect (until revoked) as if the amendments of section 23 of the ^{M43}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 ^{M44}Finance Act 1987 had been in force when those Regulations were made.

Marginal Citations

- M42** [S.I. 1971/450.](#)
- M43** [1971 c. 10.](#)
- M44** [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 ^{M45}Finance Act 1989) shall not be construed as affecting the operation of—
- (a) the Vehicles (Excise) Act 1971 or the ^{M46}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).

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Marginal Citations

M45 1989 c. 26.

M46 1972 c. 10 (N.I.).

SCHEDULE 5 **U.K.**

Section 65.

REPEALS AND REVOCATIONS

PART I **U.K.**

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). |
| 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. |

Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

| | | |
|-------------|-----------------------------------|--|
| 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. In Schedule 2, Part I. |
| 1987 c. 16. | The Finance Act 1987. | 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. |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| | | |
|-------------|--|---|
| 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. |

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| | | |
|-------------|--------------------------------|---|
| 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). |
| 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 **U.K.**

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. |

U.K.

TABLE OF DERIVATIONS

Notes:

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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) | V(E)A s.1(1); 1991 FA Sch.3 Pt.I para.2. |
| (2) | V(E)A s.38(1). |
| 2(1) | V(E)A s.1(2); 1988 FA Sch.2 Pt.II para.2. |
| (2) to (4) | V(E)A s.1(3); 1994 FA Sch.2 para.1(2). |
| 3(1) | V(E)A s.2(1), Sch.7 Pt.I para.1. |

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- (2) 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).
- (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.

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| | |
|------------|--|
| 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). |
| 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). |

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| | |
|------------|---|
| (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). |

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| | |
|-------|---|
| 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. |
| 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). |

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| | |
|--------------|--|
| (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). |

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| | |
|------------|---|
| (6) | V(E)A s.9(3A); 1989 FA s.14(3). |
| (7), (8) | V(E)A s.9(6). |
| 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). |

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| 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. |
| 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). |

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| (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. |

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| 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). |
| 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). |

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| (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 |

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| | (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. |
| (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. |

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| “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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| 64 | |
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| 66 | |
| 67 | |
| 68 | |
| Sch. 1 | |
| 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) |

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| | (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. |
| Sch. 2 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). |

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| 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). |

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| 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. |
| Sch. 3 | |
| Sch. 4 | |
| para.1 to 6 | |
| 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. |
| 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). |
| Sch. 5 | |

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Changes and effects yet to be applied to :

- s. 7(5B)(5C) inserted (temp.) by S.I. 2019/648 reg. 3(2)(a) (This amendment not applied to legislation.gov.uk. Reg. 3(2)(a) substituted immediately before IP completion day by S.I. 2020/1393, regs. 1(2), 2(3)(a)(i))
- s. 22(1)(a) words substituted by 2006 c. 49 s. 47(5)
- s. 22(1)(d) words inserted by 2006 c. 49 s. 47(7)(a)
- s. 22(1)(d) words substituted by 2006 c. 49 s. 47(7)(b)
- s. 22(1)(d) words substituted by 2006 c. 49 s. 47(7)(c)
- s. 22(1)(h) words substituted by 2006 c. 49 s. 47(8)
- s. 22A(6) words inserted by 2006 c. 49 s. 48(3)
- s. 45(1) words inserted by 2006 c. 49 s. 47(12)
- s. 45(2A) words inserted by 2006 c. 49 s. 47(13)(a)
- s. 45(2A) words substituted by 2006 c. 49 s. 47(13)(b)
- Sch. 1 para. 1GE(1)(c) substituted by 2023 c. 1 s. 10(4)(b)(7)
- Sch. 1 para. 1B Table word substituted by 2023 c. 1 s. 10(5)(b)(ii)(7)
- Sch. 1 para. 1(2) words inserted by 2023 c. 1 s. 10(5)(a)(i)(7)
- Sch. 1 para. 1(2A) words inserted by 2023 c. 1 s. 10(5)(a)(ii)(7)
- Sch. 1 para. 1B Table words inserted by 2023 c. 1 s. 10(5)(b)(i)(7)
- Sch. 1 para. 1GC Table 1 words inserted by 2023 c. 1 s. 10(5)(c)(i)(7)
- Sch. 1 para. 1GC Table 2 words inserted by 2023 c. 1 s. 10(5)(c)(ii)(7)
- Sch. 1 para. 1J(a) words inserted by 2023 c. 1 s. 10(5)(d)(i)(7)
- Sch. 1 para. 1J(b) words inserted by 2023 c. 1 s. 10(5)(d)(ii)(7)
- Sch. 1 para. 2(1)(a) words inserted by 2023 c. 1 s. 10(4)(c)(i)(7)
- Sch. 1 para. 2(3) words inserted by 2023 c. 1 s. 10(4)(c)(ii)(7)
- Sch. 1 para. 1GB and cross-heading omitted by 2023 c. 1 s. 10(4)(a)(7)
- Sch. 2 para. 20G(2)(a) omitted by 2023 c. 1 s. 10(2)(a)(ii)(7)
- Sch. 2 para. 20G(2)(b) omitted by 2023 c. 1 s. 10(2)(a)(ii)(7)
- Sch. 2 para. 20G(3) omitted by 2023 c. 1 s. 10(2)(b)(7)
- Sch. 2 para. 7(b) words omitted by 2012 c. 7 Sch. 14 para. 64
- Sch. 2 para. 25 and cross-heading omitted by 2023 c. 1 s. 10(3)(7)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by 2006 c. 49 s. 47(2)
- s. 7(5)(za) inserted by 2006 c. 49 s. 47(3)
- s. 22(1)(aa) inserted by 2006 c. 49 s. 47(6)
- s. 22(1AA) inserted by 2006 c. 49 s. 47(9)
- s. 22(1BA) inserted by 2006 c. 49 s. 47(10)
- Sch. 1 para. 1N inserted by 2023 c. 1 s. 10(5)(e)(7)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by 2023 c. 1 s. 10(2)(a)(i)(7)