



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Additional duty, rebates etc.

[^{F1}19B Issue of licences before payment of duty.

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence to a person who has agreed with the Secretary of State to pay the duty payable on the licence in a manner provided for in the agreement.

[An agreement to pay the duty payable on a vehicle licence or a trade licence may ^{F2}(1A) provide—

- (a) for the duty to be paid by instalments,
 - (b) that if any of the rebate conditions in section 19(3) is satisfied in relation to the vehicle for which the licence was issued, the licence is to cease to be in force from the time specified in the agreement and any instalments falling due after that time are no longer to be due, and
 - (c) for any instalments falling due after a request under section 14(2) is received by the Secretary of State no longer to be due.]
- (2) In a case where—
- (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
 - (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement, and
 - (c) the Secretary of State sends a notice ^{F3}... to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.

- (3) In a case where—

Changes to legislation: Vehicle Excise and Registration Act 1994, Section 19B is up to date with all changes known to be in force on or before 20 November 2023. 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](#)

- (a) paragraphs (a) and (b) of subsection (2) apply,
- (b) the Secretary of State sends a notice ^{F4}... to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
- (c) the requirement in the notice is not complied with, and
- (d) the Secretary of State sends a further notice ^{F5}... to the person informing him that the licence is void as from the time when it was granted,

the licence shall be void as from the time when it was granted.

[But subsections (2) and (3) do not apply in a case where the agreement under ^{F6}(4) subsection (1) provides for the duty payable to be paid by more than one instalment (and for this case see subsection (5)).

(5) In a case where—

- (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
- (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement,
- (c) the agreement provides for the duty payable to be paid by more than one instalment,
- (d) the Secretary of State sends a notice to the person requiring the person to secure that the duty payable on the licence (both in respect of instalments which have fallen due and in respect of future instalments) is paid within the period specified in the notice,
- (e) the requirement in the notice is not complied with, and
- (f) the Secretary of State sends a further notice to the person informing that person that the licence is void from the time specified in the notice,

the licence is to be void from the time specified.]]

Textual Amendments

F1 S. 19B inserted (19.3.1997) by 1997 c. 16, s. 19(1)

F2 S. 19B(1A) inserted (1.10.2014) by Finance Act 2014 (c. 26), s. 89(6)(a)(10)

F3 Words in s. 19B(2)(c) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), s. 89(6)(b)(10)

F4 Words in s. 19B(3)(b) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), s. 89(6)(c)(10)

F5 Words in s. 19B(3)(d) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), s. 89(6)(c)(10)

F6 S. 19B(4)(5) inserted (1.10.2014) by Finance Act 2014 (c. 26), s. 89(6)(d)(10)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Section 19B is up to date with all changes known to be in force on or before 20 November 2023. 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.

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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\(2\)\(a\)\(i\)\(7\)](#)