



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART III

OFFENCES

Offence of not paying duty chargeable at higher rate

37 Penalty for not paying duty chargeable at higher rate

(1) Where—

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

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

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

whichever is the greater.