



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART III

OFFENCES

Offence of not paying duty chargeable at higher rate

40 Relevant period for purposes of section 38.

- (1) For the purposes of section 38 the relevant period is the period—
 - (a) ending with the date on which the offence was committed, and
 - (b) beginning as provided by subsection (2) or (3).
- (2) If the offence consists in the vehicle having a [^{F1}revenue weight] which exceeds that which it had when the licence in relation to which the offence was committed was taken out, the relevant period begins with the date on which the vehicle [^{F2}became a vehicle with a higher revenue weight].
- (3) In any other case, the relevant period begins with the date on which the licence in relation to which the offence was committed first took effect.
- (4) Where the person convicted proves—
 - (a) that throughout any month or part of a month in the relevant period the vehicle was not kept by him, or
 - (b) that he has paid the duty due (or an amount equal to the duty due) at the relevant higher rate in respect of the vehicle for any such month or part of a month,

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

Status: Point in time view as at 01/07/2005.

Changes to legislation: *Vehicle Excise and Registration Act 1994, Section 40 is up to date with all changes known to be in force on or before 10 April 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)*

Textual Amendments

- F1** Words in s. 40(2) substituted (1.5.1995 with effect as mentioned in [Sch. 4 para. 29](#) of the amending Act) by 1995 c. 4, s. 19, [Sch. 4 Pt. IV paras. 23\(a\)](#), **29**
- F2** Words in s. 40(2) substituted (1.5.1995 with effect as mentioned in [Sch. 4 para. 29](#) of the amending Act) by 1995 c. 4, s. 19, [Sch. 4 Pt. IV paras. 23\(b\)](#), **29**

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