
Changes to legislation: Finance Act 2008, Paragraph 5 is up to date with all changes known to be in force on or before 18 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 45

VEHICLE EXCISE DUTY: OFFENCE OF USING OR KEEPING UNLICENSED VEHICLE

Amendments of Schedule 2A

- 5 (1) Paragraph 1 (immobilisation) is amended as follows.
- (2) In sub-paragraph (1), for “on a public road” substitute “ in any place other than a place to which this Schedule does not apply ”.
- (3) After that sub-paragraph insert—
- “(1A) This Schedule does not apply to—
- (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.”
- (4) In sub-paragraph (2)—
- (a) after “direction may” insert “ enter the place and ”, and
- (b) omit “on the same or another public road”.
- (5) For sub-paragraph (6) substitute—
- “(6) The second requirement is that—
- (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

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- (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.”

(6) Insert at the end—

“(9) In sub-paragraph (6A)(a) “appropriate licence”, in relation to a vehicle, means—

- (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 within the immediately preceding period of 12 months.”

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)