



Finance Act 2008

2008 CHAPTER 9

PART 8

MISCELLANEOUS

Vehicle excise duty

148 Reduced pollution certificates

- (1) Section 61B of VERA 1994 (certificates as to reduced pollution) is amended as follows.
- (2) In subsection (1), after paragraph (b) insert—
 - “(ba) for the production of information and making of declarations for the purposes of a determination (including provision about the person to whom, and the time at which and manner in which, the information is to be produced and the declarations are to be made);”.
- (3) In paragraph (c) of that subsection, for “examination of an eligible vehicle, for the purposes of the determination mentioned in paragraph (b),” substitute “ Secretary of State to specify cases in which a determination is to be made only after an examination of an eligible vehicle ”.
- (4) In paragraph (d) of that subsection, for “for such an examination” substitute “ in respect of a determination ”.
- (5) In paragraph (e) of that subsection, for “on a prescribed examination,” substitute “ in accordance with the regulations, ”.
- (6) In subsection (3)—
 - (a) in paragraph (a), for “in accordance with the regulations” substitute “ (or, if not previously examined, examined) in accordance with the regulations (“a post-certification examination”) ”,
 - (b) in paragraph (b), for “such a re-examination” substitute “ a post-certification examination ”, and

Changes to legislation: Finance Act 2008, Section 148 is up to date with all changes known to be in force on or before 02 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) [View outstanding changes](#)

- (c) in paragraph (c), for “the prescribed re-examination” substitute “ a post-certification examination ”.

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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\(2\)](#)