Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

An Act to consolidate the enactments relating to vehicle excise duty and the registration of vehicles. [5th July 1994]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

C1 Act: applied (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. X paras. 41(3), **42(5)**
Act excluded (23.6.1999) by S.I. 1999/1736, **art. 8(8)**
Act amended (28.7.2000) by 2000 c. 17, s. 23, **Sch. 4 para. 12(1)**
Act restricted (E.W.S.) (1.2.2001) by S.I. 2001/25, **reg. 15**
Act modified (*retrospective* to 1.4.2001) by 2001 c. 9, **s. 13(5)(6)(11)(14)**

Commencement Information

I1 Act partly in force at 1.9.1994, see s. 66(1) and Sch. 4, para. 9

PART I

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

1 Duty and licences.

[F1(1) A duty of excise ("vehicle excise duty") shall be charged in respect of every mechanically propelled vehicle that—

(a) is registered under this Act (see section 21), or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) is not so registered but is used, or kept, on a public road in the United Kingdom.

(1A) Vehicle excise duty shall also be charged in respect of every thing (whether or not it is a vehicle) that has been, but has ceased to be, a mechanically propelled vehicle and—

(a) is registered under this Act, or

(b) is not so registered but is used, or kept, on a public road in the United Kingdom.

(1B) In the following provisions of this Act "vehicle" means—

(a) a mechanically propelled vehicle, or

(b) any thing (whether or not it is a vehicle) that has been, but has ceased to be, a mechanically propelled vehicle.

(1C) Vehicle excise duty charged in respect of a vehicle by subsection (1)(a) or (1A)(a) shall be paid on a licence to be taken out—

(a) by the person in whose name the vehicle is registered under this Act, or

(b) if that person is not the person keeping the vehicle, by either of those persons.

(1D) Vehicle excise duty charged in respect of a vehicle by subsection (1)(b) or (1A)(b) shall be paid on a licence to be taken out by the person keeping the vehicle.**]**

(2) A licence taken out for a vehicle is in this Act referred to as a "vehicle licence".

Textual Amendments

F1 S. 1(1)-(1D) substituted (30.11.2003) for s. 1(1) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 2**; S.I. 2003/3086, **art. 2(b)**

2 Annual rates of duty.

(1) Vehicle excise duty in respect of a vehicle of any description is chargeable by reference to the annual rate currently applicable to it in accordance with the provisions of Schedule 1 which relate to vehicles of that description.

[[F2](2) Subsection (1) applies subject to the following provisions of this section.

(3) Where vehicle excise duty is charged by section 1(1)(b) or (1A)(b) in respect of the keeping of a vehicle on a road (and not in respect of its use), duty in respect of such keeping is chargeable by reference to the general rate currently specified in paragraph 1(2) of Schedule 1.

(4) Subsections (5) and (6) apply where—

(a) vehicle excise duty is charged by section 1(1)(a) or (1A)(a) in respect of a vehicle, and

(b) were the vehicle not registered under this Act, duty would not be charged by section 1(1)(b) or (1A)(b) in respect of the use of the vehicle on a road.

(5) Where one or more use licences have previously been issued for the vehicle, the duty charged by section 1(1)(a) or (1A)(a) is chargeable by reference to the annual rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(6) In any other case, the duty charged by section 1(1)(a) or (1A)(a) is chargeable by reference to the general rate currently specified in paragraph 1(2) of Schedule 1.

(7) In subsection (5) "use licence" means—

(a) a vehicle licence issued for the use of a vehicle, or

(b) a vehicle licence that is issued by reason of a vehicle being registered under this Act but which would have been issued for the use of the vehicle if the vehicle had not been registered under this Act.**]**

Textual Amendments

F2 S. 2(2)-(7) substituted (30.11.2003) for s. 2(2)-(4) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 3**; S.I. 2003/3086, **art. 2(b)**

3 Duration of licences.

(1) A vehicle licence may be taken out for any vehicle for any period of twelve months running from the beginning of the month in which the licence first has effect.

[[F3](2) A vehicle licence may be taken out for a vehicle for a period of six months running from the beginning of the month in which the licence first has effect if—

(a) the annual rate of vehicle excise duty in respect of the vehicle exceeds £50, or

(b) the vehicle is one to which the annual rate of vehicle excise duty specified in paragraph 11C(2)(a) of Schedule 1 applies (tractive units: special cases).**]**

(3) The Secretary of State may by order provide that a vehicle licence may be taken out for a vehicle for such period as may be specified in the order.

(4) An order under subsection (3) may specify—

(a) a period of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect,

(b) in the case of **[**[F4]the first vehicle licence for**]** a vehicle of such description as may be specified in the order, a period exceeding by such number of days (not exceeding thirty) as may be determined by or under the order the period for which the licence would otherwise have effect by virtue of subsection (1) or (2) or of an order under paragraph (a), or

(c) in the case of a vehicle of such description (or of such description and used in such circumstances) as may be specified in the order, a period of less than one month.

(5) An order under subsection (3)—

(a) may be made so as to apply only to vehicles of specified descriptions, and

(b) may make different provision for vehicles of different descriptions or for different circumstances.

(6) The power to make an order under subsection (3) includes power to make transitional provisions and to amend or repeal subsection (1) or (2).

[[F5](7) Neither subsection (2) nor any order under subsection (3) permits the first vehicle licence for a vehicle to be taken out for a period of less than twelve months if the annual rate of vehicle excise duty chargeable on the licence would be lower if it were not the first vehicle licence for the vehicle.**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F3 S. 3(2) substituted (with effect in accordance with s. 87(2) of the amending Act) by Finance Act 2014 (c. 26), **s. 87(1)**

F4 Words in s. 3(4)(b) substituted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 2(2)**

F5 S. 3(7) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 2(3)**

4 Amount of duty.

[[F6](1) Where a vehicle licence for a vehicle of any description is taken out for a period of 12 months, vehicle excise duty is to be paid on the licence—

(a) at the annual rate of duty applicable to vehicles of that description, or

(b) if the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, at a rate equal to 105% of that annual rate.

(2) Subject to subsection (2A), where a vehicle licence for a vehicle of any description is taken out for a period of 6 months, vehicle excise duty is to be paid on the licence—

(a) at a rate equal to 55% of the annual rate of duty applicable to vehicles of that description, or

(b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, at a rate equal to 52.5% of that annual rate.

(2A) In the case of a vehicle which is charged to HGV road user levy, the reference in subsection (2)(a) to 55% is to be read as a reference to 50%.**]**

[F7](3) . . . . . .

(4) Where a vehicle licence for a vehicle of any description is taken out for a period specified in an order under section 3(3), vehicle excise duty shall be paid on the licence at such rate as may be specified in the order.

(5) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of—

(a) a fixed number of months other than twelve, or

(b) less than one month,

shall be such as to bear to the annual rate of duty applicable to the vehicle no less proportion than the period for which the licence is taken out bears to a year.

(6) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of three months or a period of four months shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.

(7) The power to make an order under section 3(3) includes power to amend or repeal subsection (2) [F8]... of this section.

Textual Amendments

F6 S. 4(1)-(2A) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(2)**(10)

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F7 S. 4(3) repealed (7.4.2005 with effect as mentioned in s. 7(13) of the amending Act) by Finance Act 2005 (c. 7), s. 7(2)(a), **Sch. 11 Pt. 1**

F8 Words in s. 4(7) repealed (7.4.2005 with effect as mentioned in s. 7(13) of the amending Act) by Finance Act 2005 (c. 7), s. 7(2)(b), **Sch. 11 Pt. 1**

5 Exempt vehicles.

(1) No vehicle excise duty shall be charged in respect of a vehicle if it is an exempt vehicle.

(2) Schedule 2 specifies descriptions of vehicles which are exempt vehicles.

[[F9](3) The Secretary of State may by order amend Schedule 2 in order to make provision about the descriptions of—

(a) tractors, and

(b) vehicles used for purposes relating to agriculture, horticulture or forestry,

that are to be exempt vehicles.

(4) An order under subsection (3) may in particular repeal any of paragraphs 20A to 20D of Schedule 2.**]**

Textual Amendments

F9 S. 5(3)(4) inserted (19.7.2007) by Finance Act 2007 (c. 11), **s. 106(1)**

6 Collection etc. of duty.

(1) Vehicle excise duty shall be levied by the Secretary of State.

(2) For the purpose of levying vehicle excise duty the Secretary of State and his officers (including any body or person authorised by the Secretary of State to act as his agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to—

(a) duties of excise (other than duties on imported goods),

(b) the issue and cancellation of licences on which duties of excise are imposed, and

(c) other matters (not being matters relating only to duties on imported goods),

under the enactments relating to duties of excise and excise licences.

(3) The enactments relating to duties of excise, or punishments and penalties in connection with those duties, (other than enactments relating only to duties on imported goods) apply accordingly.

(4) Subsections (2) and (3) have effect subject to the provisions of this Act (including in particular, in the case of subsection (3), subsection (6) of this section and sections 47, 48 and 56).

(5) The Secretary of State has with respect to vehicle excise duty and licences under this Act the powers given to the Commissioners of Customs and Excise by the enactments relating to duties of excise and excise licences for the mitigation or remission of any penalty or part of a penalty.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(6) Vehicle excise duty, and any sums received by the Secretary of State by virtue of this Act by way of fees, shall be paid into the Consolidated Fund.

Vehicle licences

7 Issue of vehicle licences.

(1) Every person applying for a vehicle licence shall—
(a) make **[**F10any such**]** a declaration, and
(b) furnish **[**F11any**]** such particulars **[**F12and any such documentary or other evidence**]**,

(whether or not with respect to the vehicle for which the licence is to be taken out) as may be **[**F13specified**]** by the Secretary of State.

(2) The declarations **[**F14, particulars and evidence**]** which may be so **[**F15specified**]** include, in relation to a person applying for a licence for a goods vehicle **[**F16or a special vehicle**]**, a declaration as to, **[**F17particulars of and evidence in relation to**]**, any of the matters specified in subsection (3) as to which the Secretary of State may require information with a view to an alteration in the basis on which vehicle excise duty is chargeable in respect of goods vehicles **[**F18or, as the case may be, special vehicles**]**.

(3) The matters referred to in subsection (2) are—
(a) the construction of the vehicle,
[F19(b) the vehicle's revenue weight,
(ba) the place where the vehicle has been or is normally kept, and**]**
(c) the use to which the vehicle has been or is likely to be put.

[F20(3A) A person applying for a licence shall not be required to make a declaration specified for the purposes of subsection (1)(a) if he agrees to comply with such conditions as may be specified in relation to him by the Secretary of State.

F20(3B) The conditions which may be specified under subsection (3A) include
[F21(a)**]** a condition that particulars for the time being specified for the purposes of subsection (1)(b) are furnished by being transmitted to the Secretary of State by such electronic means as he may specify **[**F22; and
F22(b) a condition requiring such payments as may be specified by the Secretary of State to be made to him in respect of—
(i) steps taken by him for facilitating compliance by any person with any condition falling within paragraph (a); and
(ii) in such circumstances as may be so specified, the processing of applications for vehicle licences where particulars are transmitted in accordance with that paragraph.**]]**

[F23(4) A vehicle licence is issued for the vehicle specified in the application for the licence (and for no other).**]**

(5) The Secretary of State is not required to issue a vehicle licence for which an application is made unless he is satisfied—
(a) that the licence applied for is the appropriate licence for the vehicle specified in the application, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) in the case of an application for a licence for a vehicle purporting to be the first application for a licence for the vehicle, that a licence has not previously been issued for the vehicle.

[[F24](5A) The Secretary of State is not required to issue a vehicle licence for a heavy goods vehicle if not satisfied that the appropriate HGV road user levy has been paid.**]**

[F25](6) . . . . . .

[F25](7) . . . . . .

[[F26](8) In this **[**[F27]section—

"the appropriate HGV road user levy", in relation to a vehicle licence, means the HGV road user levy charged for the period for which the licence would have effect;

"heavy goods vehicle" has the same meaning as in the HGV Road User Levy Act 2013;

"special vehicle"**]** has the same meaning as in paragraph 4 of Schedule 1.**]**

Textual Amendments

F10 Words in s. 7(1)(a) substituted (17.9.2002) by 2001 c. 3, Pt. 3, ss. 32(1)(a), 44; S.I. 2002/2377, **art. 2(a)**

F11 Word in s. 7(1)(b) inserted (17.9.2002) by 2001 c. 3, Pt. 3, ss. 32(1)(b)(i), 44; S.I. 2002/2377, **art. 2(a)**

F12 Words in s. 7(1)(b) inserted (17.9.2002) by 2001 c. 3, Pt. 3, ss. 32(1)(b)(ii), 44; S.I. 2002/2377, **art. 2(a)**

F13 Words in s. 7(1) substituted (1.5.1995 with effect as mentioned in Sch. 4 Pt. V para. 30(3) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 30(1)(a)(3)**

F14 Words in s. 7(2) substituted (17.9.2002) by 2001 c. 3, Pt. 4, ss. 43, 44, Sch. para. 3(a); S.I. 2002/2377, **art. 2(c)**

F15 Word in s. 7(2) substituted (1.5.1995 with effect as mentioned in Sch. 4 Pt. V para. 30(3) of the amending Act) by 1995 c. 4, 19, Sch. 4 Pt. V para. 30(1)(b)(3)

F16 Words in s. 7(2) inserted (29.4.1996 with effect as mentioned in s. 17(14) of the amending Act) by 1996 c. 8, **s. 17(9)(a)(14)**

F17 Words in s. 7(2) substituted (17.9.2002) by 2001 c. 3, Pt. 4, ss. 43, 44, Sch. para. 3(b); S.I. 2002/2377, **art. 2(c)**

F18 Words in s. 7(2) inserted (29.4.1996 with effect as mentioned in s. 17(14) of the amending Act) by 1996 c. 8, **s. 17(9)(b)(14)**

F19 S. 7(3)(b)(ba) substituted (1.5.1995 with effect as mentioned in Sch. 4 Pt. IV para. 29 of the amending Act) for s. 7(3)(b) by 1995 c. 4, s. 19, Sch. 4 Pt. IV paras. 18, **29**

F20 S. 7(3A)(3B) inserted (29.4.1996 with effect as mentioned in Sch. 2 para. 2(3) of the amending Act) by 1996 c. 8, s. 23, **Sch. 2 para. 2(1)-(3)**

F21 Word in s. 7(3B) inserted (31.7.1997 with effect as mentioned in s. 14(2) of the amending Act) by 1997 c. 58, **s. 14(1)(2)** (with s. 3(3))

F22 S. 7(3B)(b)(i)(ii) and preceding ";and" inserted (31.7.1997 with effect as mentioned in s. 14(2) of the amending Act) by 1997 c. 58, **s. 14(1)(2)** (with s. 3(3))

F23 S. 7(4) substituted (30.11.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 4**; S.I. 2003/3086, **art. 2(b)**

F24 S. 7(5A) inserted (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), **ss. 15(1)**, 21(1); S.I. 2014/797, art. 2

F25 S. 7(6)(7) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 2**, 22

F26 S. 7(8) inserted (29.4.1996 with effect as mentioned in s. 17(14) of the amending Act) by 1996 c. 8, **s. 17(10)(14)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F27 Words in s. 7(8) substituted (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), **ss. 15(2)**, 21(1); S.I. 2014/797, art. 2

Modifications etc. (not altering text)

C2 S. 7(1) extended (S.) (8.2.2007) by Wireless Telegraphy Act 2006 (c. 36), **ss. 51(1)**, 126(2)

[[F28]7A Supplement payable on [[F29]vehicle ceasing to be appropriately covered]

(1) Regulations may make provision for a supplement of a prescribed amount to be payable **[**[F30] where—

(a) a vehicle has ceased to be appropriately covered,

(b) the vehicle is not, before the end of the relevant prescribed period, appropriately covered as mentioned in paragraph (a) or (b) of subsection (1A) below with effect from the time immediately after it so ceased or appropriately covered as mentioned in paragraph (d) of that subsection, and

(c) the circumstances are not such as may be prescribed.**]**

[For the purposes of this section and section 7B a vehicle is appropriately covered if [F31](1A) (and only if)—

(a) a vehicle licence or trade licence is in force for or in respect of the vehicle,

(b) the vehicle is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of it,

(c) the vehicle is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force, or

(d) the vehicle is neither kept nor used on a public road and the declarations and particulars required to be delivered by regulations under section 22(1D) have been delivered in relation to it in accordance with the regulations [F32]... .

(1B) Where a vehicle for [F33]... which a vehicle licence is in force is transferred by the holder of the vehicle licence to another person, the vehicle licence is to be treated for the purposes of subsection (1A) as no longer in force [F34]... .

[F35](1C) . . . . . .

(1D) In subsection (1)(b) "the relevant prescribed period" means such period beginning with the date on which the vehicle ceased to be appropriately covered as is prescribed.**]**

(2) A supplement under this section—

(a) shall be payable by such person, or jointly and severally by such persons, as may be prescribed;

(b) shall become payable at such time as may be prescribed;

(c) may be of an amount that varies according to the length of the period between—

[[F36](i) the time of a notification (in accordance with regulations under section 7B(1)) to, or in relation to, a person by whom it is payable, and

(ii) the time at which it is paid.**]**

(3) A supplement under this section that has become payable—

(a) is in addition to any vehicle excise duty charged in respect of the vehicle concerned;

(b) does not cease to be payable by reason of **[**[F37]the vehicle being again appropriately covered**]** after the supplement has become payable;

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(c) may, without prejudice to section 6 or 7B(2) and (3) or any other provision of this Act, be recovered as a debt due to the Crown.

(4) In this section—

(a) [F38] . . . . . .

(b) "prescribed" means prescribed by, or determined in accordance with, regulations;

(c) "regulations" means regulations made by the Secretary of State with the consent of the Treasury.

(5) No regulations to which subsection (6) applies shall be made under this section unless a draft of the regulations has been laid before, and approved by a resolution of, each House of Parliament.

(6) This subsection applies to regulations under this section that—

(a) provide for a supplement to be payable in a case where one would not otherwise be payable,

(b) increase the amount of a supplement,

(c) provide for a supplement to become payable earlier than it would otherwise be payable, or

(d) provide for a supplement to be payable by a person by whom the supplement would not otherwise be payable.

Textual Amendments

F28 Ss. 7A, 7B inserted (24.7.2002 for the purpose of the exercise of any power to make regulations and 30.11.2003 otherwise) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 5** ; S.I. 2003/3086, **art. 2(b)**

F29 Words in s. 7A heading substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(8)**

F30 Words in s. 7A(1) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(3)**

F31 S. 7A(1A)-(1D) inserted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(4)**

F32 Words in s. 7A(1A)(d) omitted (17.7.2013) by virtue of Finance Act 2013 (c. 29), **s. 189(2)**

F33 Words in s. 7A(1B) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 3(2)(a)**, 22

F34 Words in s. 7A(1B) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 3(2)(b)**, 22

F35 S. 7A(1C) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 3(3)**, 22

F36 S. 7A(2)(c)(i)(ii) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(5)**

F37 Words in s. 7A(3)(b) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(6)**

F38 S. 7A(4)(a) repealed (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), ss. 66(7), 70, **Sch. 11 Pt. 5(1)**

7B [F39Section 7A] supplements: further provisions

(1) The Secretary of State may by regulations make provision for notifying the person in whose name a vehicle is registered under this Act about—

(a) any supplement under section 7A that may or has become payable **[**[F40]in relation to**]** the vehicle;

(b) when **[**[F41]the vehicle ceasing to be appropriately covered**]** may result in the person being guilty of an offence under section 31A.

(2) The Secretary of State may by regulations make provision—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) for assessing an amount of supplement due under section 7A from any person and for notifying that amount to that person or any person acting in a representative capacity in relation to that person;

(b) for an amount assessed and notified under such regulations to be deemed to be an amount of vehicle excise duty due from the person assessed and recoverable accordingly;

(c) for review of decisions under such regulations and for appeals with respect to such decisions or decisions on such reviews.

(3) Regulations under subsection (2) may, in particular, make provision that, subject to any modifications that the Secretary of State considers appropriate, corresponds or is similar to—

(a) any provision made by sections 12A and 12B of the Finance Act 1994 (assessments related to excise duty matters), or

(b) any provision made by sections **[**[F42]13A to 16**]** of that Act (customs and excise reviews and appeals).

(4) Sums received by way of supplements under section 7A shall be paid into the Consolidated Fund.**]**

Textual Amendments

F28 Ss. 7A, 7B inserted (24.7.2002 for the purpose of the exercise of any power to make regulations and 30.11.2003 otherwise) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 5** ; S.I. 2003/3086, **art. 2(b)**

F39 Words in s. 7B heading substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(11)**

F40 Words in s. 7B(1) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(10)(a)**

F41 Words in s. 7B(1) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), **s. 66(10)(b)**

F42 Words in s. 7B(3)(b) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 215**

[[F43]**7C Recovery of section 7A supplements: Scotland**

(1) The Secretary of State may by regulations provide for the recovery of supplement that has become payable under section 7A by diligence authorised by summary warrant.

(2) Regulations under subsection (1) may, in particular, provide—

(a) for such summary warrants—

(i) to be granted by the sheriff on the application of the Secretary of State; and

(ii) to authorise any of the diligences mentioned in subsection (3);

(b) for such applications to be accompanied by a certificate mentioned in subsection (4); and

(c) for the fees and outlays of sheriff officers incurred in executing such summary warrants to be chargeable against the debtor.

(3) The diligences referred to in subsection (2)(a)(ii) are—

(a) an attachment;

(b) an earnings arrestment;

(c) an arrestment and action of furthcoming or sale.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(4) The certificate referred to in subsection (2)(b) is a certificate by the Secretary of State —

(a) stating that none of the persons specified in the application has paid the supplement due;

(b) stating that payment of the amount due from each such person has been demanded from him;

(c) stating whether in response to that demand any such person disputes liability to pay; and

(d) specifying the amount due from and unpaid by each such person.

(5) No fee shall be chargeable by the sheriff officer against the debtor for—

(a) collecting; or

(b) accounting to the Secretary of State for,

sums paid to him by the debtor in respect of the amount owing.

(6) No summary warrant for recovery of supplement payable under section 7A may be granted against a person if—

(a) he disputes liability to pay; or

(b) an action for payment to recover such supplement from him has already been raised.

(7) Failure to respond to a demand to pay shall not be taken to mean liability to pay is disputed.

(8) An action for payment to recover supplement payable under section 7A may be raised against a person notwithstanding that a summary warrant has already been granted for recovery of such supplement from him but only if none of the diligences mentioned in subsection (3) has been executed against him.

(9) Where such an action is raised, the summary warrant shall cease to have effect in relation to such person.

(10) This section extends to Scotland only.**]**

Textual Amendments

F43 S. 7C inserted (S.) (19.7.2006) by Finance Act 2006 (c. 25), **s. 15**

8 Vehicles removed into UK.

(1) Where an application is made for a vehicle licence for a vehicle which—

(a) appears to the Secretary of State to have been removed into the United Kingdom from a place outside the United Kingdom, and

(b) is not already registered under this Act,

the Secretary of State may refuse to issue the licence unless subsection (2) applies to the vehicle.

(2) This subsection applies to a vehicle if the Secretary of State is satisfied in relation to the removal of the vehicle into the United Kingdom—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) that any value added tax charged on the acquisition of the vehicle from another member State, or on any supply involving its removal into the United Kingdom, has been or will be paid or remitted,

(b) that any value added tax or customs duty charged on the importation of the vehicle from a place outside the member States has been or will be paid or remitted, or

(c) that no such tax or duty has been charged on the acquisition or importation of the vehicle or on any supply involving its removal into the United Kingdom.

9 Temporary vehicle licences.

(1) Where an application is made for a vehicle licence for a vehicle for any period, the Secretary of State may, if he thinks fit, instead of issuing immediately a vehicle licence for that period—

(a) issue a vehicle licence (a "temporary licence") for fourteen days, or such other period as may be prescribed by regulations made by the Secretary of State, having effect from such day as may be so prescribed, and

(b) from time to time issue a further temporary licence for the vehicle.

(2) Nothing in this section affects the amount of any duty payable on a vehicle licence.

(3) Where an application for a vehicle licence is made to a body (other than a Northern Ireland department) authorised by the Secretary of State to act as his agent for the purpose of issuing licences, the body may, before issuing a licence under subsection (1)(a), require the applicant to pay to it in connection with the issue a fee of **[**[F44]£2.35**]**

(4) The Secretary of State may by regulations substitute for the sum for the time being specified in subsection (3) such other sum as may be prescribed by the regulations.

Textual Amendments

F44 S. 9(3): prescribed sum substituted (2.9.1996) by S.I. 1996/2008, **reg. 2**

[F46]10 Transfer [F45]... of vehicle licences.

. . . . . .

Textual Amendments

F45 Words in s. 10 heading omitted (1.1.2009) by virtue of Finance Act 2008 (c. 9), **s. 144(2)**(7)

F46 S. 10 omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 4**, 22

Trade licences

11 Issue of trade licences.

(1) Where—

(a) a motor trader or vehicle tester, or

(b) a person who satisfies the Secretary of State that he intends to commence business as a motor trader or vehicle tester,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

applies to the Secretary of State (in the manner **[**[F47]specified**]** by the Secretary of State) to take out a licence under this section (a "trade licence"), the Secretary of State may, subject to the conditions **[**[F48]prescribed by regulations made by the Secretary of State**]**, issue such a licence to him on payment of vehicle excise duty at the rate applicable to the licence.

[[F49](1A) The power to prescribe conditions under subsection (1) includes, in particular, the power to prescribe conditions which are to be complied with after the licence is issued.**]**

(2) In the case of a motor trader who is a manufacturer of vehicles, a trade licence is a licence for—

(a) all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader,

(b) all vehicles kept and used by him solely for purposes of conducting research and development in the course of his business as such a manufacturer, and

(c) all vehicles which are from time to time submitted to him by other manufacturers for testing on roads in the course of that business.

(3) In the case of any other motor trader, a trade licence is a licence for all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader.

(4) In the case of a vehicle tester, a trade licence is a licence for all vehicles which are from time to time submitted to him for testing in the course of his business as a vehicle tester.

Textual Amendments

F47 Words in s. 11(1) substituted (1.5.1995 with effect as mentioned in Sch. 4 para. 30(3) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 30(2)(a)(3)**

F48 Words in s. 11(1) substituted (1.5.1995 with effect as mentioned in Sch. 4 para. 30(3) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 30(2)(b)(3)**

F49 S. 11(1A) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 3**

12 Use of vehicles by holders of trade licences.

(1) The holder of a trade licence is not entitled by virtue of the licence—

(a) to use more than one vehicle at any one time,

(b) to use a vehicle for any purpose other than a purpose prescribed by regulations made by the Secretary of State, or

(c) except in such circumstances as may be so prescribed, to keep any vehicle on a road if it is not being used on the road.

(2) The Secretary of State shall by regulations prescribe—

(a) the conditions subject to which trade licences are to be issued, and

(b) the purposes for which the holder of a trade licence may use a vehicle by virtue of the licence.

(3) The purposes which may be prescribed as those for which the holder of a trade licence may use a vehicle under the licence shall not include the conveyance of goods or burden of any description other than—

(a) a load which is carried solely for the purpose of testing or demonstrating the vehicle or any of its accessories or equipment and which is returned to the

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

place of loading without having been removed from the vehicle except for that purpose or in the case of accident,

(b) in the case of a vehicle which is being delivered or collected, a load consisting of another vehicle used or to be used for travel from or to the place of delivery or collection,

(c) a load built in as part of the vehicle or permanently attached to it,

(d) a load consisting of parts, accessories or equipment designed to be fitted to the vehicle and of tools for fitting them to the vehicle, or

(e) a load consisting of a trailer other than a trailer which is for the time being a disabled vehicle.

(4) For the purposes of subsection (3), where a vehicle is so constructed that a trailer may by partial superimposition be attached to the vehicle in such a manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, the vehicle and the trailer are deemed to constitute a single vehicle.

(5) In subsection (3)(e) "disabled vehicle" includes a vehicle which has been abandoned or is scrap.

13 Trade licences: duration and amount of duty.

(1) A trade licence may be taken out—

(a) for one calendar year,

(b) for a period of six months beginning with the first day of January or of July, or

(c) where subsection (2) applies, for a period of seven, eight, nine, ten or eleven months beginning with the first day of any month other than January or July **[**[F50]and ending no later than the relevant date**]**.

[[F51](1A) In subsection (1)(c) "the relevant date" means—

(a) in relation to a licence taken out for a period beginning with the first day of any of the months February to June in any year, 31st December of that year;

(b) in relation to a licence taken out for a period beginning with the first day of any of the months August to December in any year, 30th June of the following year.**]**

(2) This subsection applies where the person taking out the licence—

(a) is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)), or

(b) does not hold any existing trade licence.

(3) The rate of duty applicable to a trade licence taken out for a calendar year **[**[F52]("the applicable annual rate")**]** is—

(a) the annual rate currently applicable to a vehicle under sub-paragraph **[**[F53](1)(d)**]** of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and

(b) otherwise, the **[**[F54]basic goods vehicle rate currently applicable**]**.

[[F55](3A) Where a trade licence is taken out for a calendar year and the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, the rate of duty is 105% of the applicable annual rate.**]**

[[F56](4) The rate of duty applicable to a trade licence taken out for a period of 6 months is—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) 55% of the applicable annual rate for a corresponding trade licence taken out for a calendar year, or

(b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, 52.5% of that applicable annual rate.**]**

(5) The rate of duty applicable to a trade licence taken out for a period of seven, eight, nine, ten or eleven months is the aggregate of—

(a) fifty-five per cent. of the **[**[F57]applicable annual rate for a**]** corresponding trade licence taken out for a calendar year, and

(b) one-sixth of the amount arrived at under paragraph (a) in respect of each month in the period in excess of six.

(6) In determining a rate of duty under **[**[F58]subsection (3A), (4)**]** or (5) any fraction of five pence—

(a) if it exceeds two and a half pence, shall be treated as five pence, and

(b) otherwise, shall be disregarded.

[[F59](7) In this section "the basic goods vehicle rate" means the annual rate applicable, by virtue of sub-paragraph (1) of paragraph 9 of Schedule 1, to a rigid goods vehicle which—

[F60](a) . . . . . .

(b) falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.**]**

Textual Amendments

F50 Words in s. 13(1)(c) inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 31(3) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 31(1)(3)**

F51 S. 13(1A) inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 31(3) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 31(2)(3)**

F52 Words in s. 13(3) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(3)(a)**(10)

F53 Words in s. 13(3)(a) substituted (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by Finance Act 2002 (c. 23), **s. 18(2)**

F54 Words in s. 13(3)(b) substituted (7.4.2005 with effect as mentioned in s. 7(16) of the amending Act) by Finance Act 2005 (c. 7), **s. 7(3)**

F55 S. 13(3A) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(3)(b)**(10)

F56 S. 13(4) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(3)(c)**(10)

F57 Words in s. 13(5)(a) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(3)(d)**(10)

F58 Words in s. 13(6) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(3)(e)**(10)

F59 S. 13(7) inserted (7.4.2005 with effect as mentioned in s. 7(14)(16) of the amending Act) by Finance Act 2005 (c. 7), **s. 7(5)**

F60 S. 13(7)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(a)**

14 Trade licences: supplementary.

(1) Nothing in sections 11 to 13 prevents a person entitled to take out a trade licence from holding two or more trade licences.

(2) The holder of a trade licence may at any time **[**[F61]request that the Secretary of State cancel the licence**]**.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3) Where—

(a) the Secretary of State refuses an application for a trade licence by a person entitled to make such an application, and

(b) the applicant, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,

the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the applicant.

[F62](4) . . . . . .

Textual Amendments

F61 Words in s. 14(2) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 5(a)**, 22

F62 S. 14(4) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 5(b)**, 22

Additional duty, rebates etc.

15 Vehicles becoming chargeable to duty at higher rate.

(1) Where—

(a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty, and

(b) at any time while the licence is in force the vehicle is used so as to subject it to a higher rate,

duty at the higher rate becomes chargeable in respect of the licence for the vehicle.

(2) For the purposes of subsection (1) a vehicle is used so as to subject it to a higher rate if it is used in an altered condition, in a manner or for a purpose which—

(a) brings it within, or

(b) if it was used solely in that condition, in that manner or for that purpose, would bring it within,

a description of vehicle to which a higher rate of duty is applicable.

[F63](2A) . . . . . .

(3) For the purposes of subsection (1) a vehicle in respect of which a lower rate of duty is chargeable by virtue of regulations under paragraph 13 of Schedule 1 is also used so as to subject it to a higher rate if it is used in contravention of a condition imposed under or by virtue of sub-paragraph (2) of that paragraph.

(4) **[**[F64]Subject to section 7(5),**]**Where duty at a higher rate becomes chargeable under subsection (1) in respect of a vehicle licence, the licence may be exchanged for a new vehicle licence for the period—

(a) beginning with the date on which the higher rate of duty becomes chargeable, and

(b) ending with the period for which the original licence was issued.

(5) A new vehicle licence may be obtained under subsection (4) only on payment of the appropriate proportion of the difference between—

(a) the amount of duty payable on the original licence, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) the amount of duty payable on a vehicle licence taken out for the period for which the original licence was issued but at the higher rate of duty.

(6) For the purposes of subsection (5) "the appropriate proportion" means the proportion which the number of months in the period—

(a) beginning with the date on which the higher rate of duty becomes chargeable, and

(b) ending with the period for which the original licence was issued,

bears to the number of months in the whole of the period for which the original licence was issued (any incomplete month being treated as a whole month).

(7) If the higher rate has been changed since the issue of the original licence, the amount under subsection (5)(b) is calculated as if that rate had been in force at all material times at the level at which it is in force when it becomes chargeable.

Textual Amendments

F63 S. 15(2A) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(c)**

F64 Words in s. 15(4) inserted (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. 19, **29**

Modifications etc. (not altering text)

C3 S. 15 restricted (1.5.1995 with effect as mentioned in Sch. 4 para. 39(1) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. IX para. 39**

S. 15 restricted (29.4.1996 with effect as mentioned in s. 17(12) of the amending Act) by 1996 c. 8, **s. 17(12)(13)**

S. 15 modified (27.7.1999) by 1999 c. 16, s. 9, **Sch. 1 para. 9(3)-(5)**

[F65 15A Exception for tractive units from charge at higher rate

(1) Where—

(a) a vehicle licence has been taken out for a tractive unit, and

(b) the licence was taken out at a rate of vehicle excise duty applicable to a tractive unit which is to be used with semi-trailers with a minimum number of axles,

duty at a higher rate does not become chargeable under section 15 by reason only that while the licence is in force the tractive unit is used with a semi-trailer with fewer axles than that minimum number, if the condition in subsection (2) is satisfied.

(2) The condition is that the rate of duty at which the licence was taken out is equal to or exceeds the rate which would have been applicable if the revenue weight of the tractive unit had been a weight equal to the actual laden weight, at the time of the use, of the articulated vehicle consisting of the tractive unit and the semi-trailer.**]**

Textual Amendments

F65 S. 15A inserted (10.7.2003 with effect as mentioned in s. 16(3) of the amending Act) by Finance Act 2003 (c. 14), **s. 16(1)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

16 Exceptions from charge at higher rate in case of tractive units.

F66 . . . . . .

Textual Amendments

F66 S. 16 repealed (10.7.2003 with effect as mentioned in s. 16(3) of the amending Act) by Finance Act 2003 (c. 14), **ss. 16(2)**, 216, **Sch. 43 Pt. 1(4)**

17 Other exceptions from charge at higher rate.

(1) Where a vehicle licence has been taken out for a vehicle of any description, duty at a higher rate applicable to a vehicle of another description does not become chargeable under section 15 unless the vehicle as used while the licence is in force satisfies all the conditions which must be satisfied in order to bring the vehicle into the other description of vehicle for the purposes of vehicle excise duty.

(2) Where—

(a) duty has been paid in respect of a vehicle at a rate applicable under Part VIII of Schedule 1, and

(b) the vehicle is to a substantial extent being used for the conveyance of goods or burden belonging to a particular person (whether the person keeping the vehicle or not),

duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used for the conveyance without charge in the course of their employment of employees of the person to whom the goods or burden belong.

F67(3) . . . . . .

(4) . . . . . .

(5) . . . . . .

(6) . . . . . .

(7) . . . . . .

(8) This section does not have effect where section 15 applies by reason of the use of a vehicle in contravention of a condition imposed under or by virtue of paragraph 13(2) of Schedule 1.

Textual Amendments

F67 S. 17(3)-(7) repealed (1.5.1995 with effect in accordance with Sch. 29 Pt. V(2) Note of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 15, 16, **Sch. 29 Pt. V(2)** Note

18 Vehicles for export becoming liable to VAT.

(1) Where, by virtue of sub-paragraph (2) of paragraph 23 of Schedule 2, a vehicle which is an exempt vehicle under sub-paragraph (1) of that paragraph is deemed never to have been an exempt vehicle under that sub-paragraph, vehicle excise duty is payable—

(a) by the person by whom the vehicle was acquired from its manufacturer, in relation to the whole period since the registration of the vehicle, or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) by any other person who is for the time being the keeper of the vehicle, in relation to the period since the vehicle was first kept by him,

unless, or except to the extent that, the Secretary of State waives payment of the duty.

(2) Subsection (1) is without prejudice to section 30; but duty with respect to a vehicle is not payable by a person under that subsection in relation to any part of a period if an amount with respect to it has been ordered to be paid by him under that section in relation to the part of the period.

[[F68]19 Rebates

(1) **[**[F69]If any of the rebate conditions is satisfied in relation to a vehicle in respect of which a vehicle licence is in force, the relevant person is entitled to receive (by way of rebate of duty paid on the licence)**]**[[F70]the relevant amount from the Secretary of State**]**.

[F71](2) . . . . . .

[[F72](3) The rebate conditions are as follows—

(a) the vehicle has been stolen and the Secretary of State has been notified of that by the relevant person,

(b) the vehicle has been destroyed and the Secretary of State has been notified of that by the relevant person,

(c) a nil licence for the vehicle has been issued in accordance with regulations under section 22,

(d) a qualifying application for a vehicle licence for the vehicle has been received by the Secretary of State,

(e) the vehicle is neither used nor kept on a public road and the particulars and declaration required to be furnished and made by regulations under section 22(1D) have been furnished and made in relation to it in accordance with the regulations,

(f) the vehicle has been sold or disposed of and the particulars prescribed by regulations under section 22(1)(d) have been furnished in relation to it in accordance with the regulations, or

(g) the vehicle has been removed from the United Kingdom with a view to its remaining permanently outside the United Kingdom and the Secretary of State has been notified of that by the relevant person.**]**

[[F73](3ZA) An application for a vehicle licence is a qualifying application for the purposes of subsection **[**[F74](3)(d)**]** if—

(a) paragraph 1ZA of Schedule 1 applies to the vehicle when the application is made, but

(b) that paragraph did not apply to the vehicle when the licence which is unexpired when the application is made was taken out.**]**

[[F75](3A) Subject to subsection (3B), the relevant amount is an amount equal to one-twelfth of the annual rate of duty chargeable on the licence (at the time when it was taken out) in respect of each complete month of the period of the currency of the licence which is unexpired **[**[F76]when the rebate condition is satisfied**]**.

(3B) Where—

(a) the licence is the first vehicle licence for the vehicle,

[[F77](b) the rebate condition in question is that in subsection (3)(e), (f) or (g), and**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(c) the annual rate of duty rate chargeable on the licence (at the time when it was taken out) would have been lower if it had not been the first vehicle licence for the vehicle,

the relevant amount is an amount equal to one-twelfth of that lower annual rate of duty in respect of each such complete month.**]**

[[F78](4) In subsections (1) and (3) "the relevant person" means the person in whose name the vehicle is registered immediately before the rebate condition is satisfied.**]**

[[F79](5) The Secretary of State may specify requirements which must be complied with before a rebate condition can be satisfied.

(5A) The requirements that may be specified include (in particular)—

(a) a requirement that particulars which are required to be furnished to the Secretary of State are transmitted to the Secretary of State by such electronic means as may be specified, and

(b) in a case within subsection (3)(a), requirements relating to the reporting to the police that the vehicle has been stolen.**]**

[[F80](7) Where any of the rebate conditions is satisfied in relation to a licence, the licence ceases to be in force.**]**

(8) Where a **[**[F81]request is made**]** under section 14(2), the **[**[F82]holder of the trade licence**]** is entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount equal to one-twelfth of the annual rate of duty chargeable on the licence (at the time when it was taken out) in respect of each complete month of the period of the currency of the licence which is unexpired at the date **[**[F83]the request is received by the Secretary of State**]**.**]**

Textual Amendments

F68 S. 19 substituted (1.1.2009) by Finance Act 2008 (c. 9), **s. 144(3)**(7)

F69 Words in s. 19(1) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(2)**, 22

F70 Words in s. 19(1) substituted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 3(2)**

F71 S. 19(2) omitted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 4 para. 3(3)**

F72 S. 19(3) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(3)**, 22

F73 S. 19(3ZA) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 2(3)**, 7

F74 Word in s. 19(3ZA) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(4)**, 22

F75 S. 19(3A)(3B) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 3(4)**

F76 Words in s. 19(3A) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(5)**, 22

F77 S. 19(3B)(b) and word substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(6)**, 22

F78 S. 19(4) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(7)**, 22

F79 S. 19(5)(5A) substituted for s. 19(5)(6) (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(8)**, 22

F80 S. 19(7) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(9)**, 22

F81 Words in s. 19(8) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(10)(a)**, 22

F82 Words in s. 19(8) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(10)(b)**, 22

F83 Words in s. 19(8) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 6(10)(c)**, 22

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F84 19A Payment for licences by cheque.

(1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence on receipt of a cheque for the amount of the duty payable on it.

(2) In a case where—

(a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured, and

(b) the Secretary of State sends a notice F85... 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—

(a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured,

(b) the Secretary of State sends a notice F86... 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 F87... 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.

(4) Section 102 of the M1Customs and Excise Management Act 1979 (payment for excise licences by cheque) shall not apply in relation to a vehicle licence or a trade licence.]

Textual Amendments

F84 S. 19A inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 32(4) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 32(1)(4)**

F85 Words in s. 19A(2)(b) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **s. 89(5)(a)**(10)

F86 Words in s. 19A(3)(b) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **s. 89(5)(b)**(10)

F87 Words in s. 19A(3)(d) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **s. 89(5)(b)**(10)

Marginal Citations

M1 1979 c. 2.

[F88 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.

F89 [An agreement to pay the duty payable on a vehicle licence or a trade licence may (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

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(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 [F90]... 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—

(a) paragraphs (a) and (b) of subsection (2) apply,

(b) the Secretary of State sends a notice [F91]... 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 [F92]... 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.

[F93]**[** (4) But subsections (2) and (3) do not apply in a case where the agreement under 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

F88 S. 19B inserted (19.3.1997) by 1997 c. 16, **s. 19(1)**

F89 S. 19B(1A) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(6)(a)**(10)

F90 Words in s. 19B(2)(c) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **s. 89(6)(b)**(10)

F91 Words in s. 19B(3)(b) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **s. 89(6)(c)**(10)

F92 Words in s. 19B(3)(d) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **s. 89(6)(c)**(10)

F93 S. 19B(4)(5) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(6)(d)**(10)

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F94 19C Fee for payment of duty by credit card

(1) This section applies where—

(a) a person applies for a vehicle licence or a trade licence, and

(b) the Secretary of State, or an authorised body, accepts a credit card payment in respect of the duty payable on the licence.

(2) Before issuing the licence, the Secretary of State, or the authorised body, shall require—

(a) the applicant, or

(b) a person acting on behalf of the applicant,

to pay to him, or it, such fee (if any) in respect of the acceptance of the credit card payment as may be prescribed by, or determined in accordance with, regulations.

(3) In cases of such descriptions as the Secretary of State may, with the consent of the Treasury, determine, the whole or a part of a fee paid under this section may be refunded.

(4) In this section—

"authorised body" means a body (other than a Northern Ireland department) which is authorised by the Secretary of State to act as his agent for the purpose of issuing licences;

"credit card" has such meaning as may be prescribed by regulations;

"regulations" means regulations made by the Secretary of State.]

Textual Amendments

F94 S. 19C inserted (22.7.2004 with effect as mentioned in s. 18(4) of the amending Act and with effect 14.10.2005 in accordance with Appointed Day Order) by Finance Act 2004 (c. 12), **s. 18(2)**; S.I. 2005/2356, **art. 2**

PROSPECTIVE

20 Combined road-rail transport of goods.

(1) This section applies where—

(a) goods are loaded on a relevant goods vehicle for transport between member States,

(b) the vehicle is transported by rail between the nearest suitable rail loading station to the point of loading and the nearest suitable rail unloading station to the point of unloading, and

(c) part of the rail transport of the vehicle takes place in the United Kingdom at a time when a vehicle licence for it is in force.

(2) Where this section applies, the holder of the licence is, on making a claim, entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount calculated by the method prescribed by regulations made by the Secretary of State.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[[F95](3) In this section "relevant goods vehicle" means any vehicle the rate of duty applicable to which is provided for in Part VIII of Schedule 1 or which would be such a vehicle if Part VI of that Schedule did not apply to the vehicle.**]**

(4) The Secretary of State may by regulations prescribe—

(a) when and how a claim for a rebate under this section is to be made, and

(b) the evidence to be provided in support of such a claim.

Textual Amendments

F95 S. 20(3) 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. 21, **29**

PART II

REGISTRATION OF VEHICLES

Registration

21 Registration of vehicles.

[[F96](1) Subject to subsection (3), on the issue by the Secretary of State for a vehicle which is not registered under this section of either—

(a) a vehicle licence, or

(b) a nil licence,

the Secretary of State shall register the vehicle in such manner as he thinks fit without any further application by the person to whom the licence is issued.**]**

(2) **[**[F97]Subject to subsection (3)**]** Where particulars in respect of a vehicle are furnished to the Secretary of State in accordance with regulations under section 24 before he first issues a vehicle licence for the vehicle, he shall so register the vehicle on receiving the particulars.

[[F98](3) The Secretary of State may by regulations provide that in such circumstances as may be prescribed by the regulations a vehicle shall not be registered under this section until a fee of such amount as may be so prescribed is paid.

[F98](4) The Secretary of State may by regulations make provision about repayment of any sum paid by way of a fee mentioned in subsection (3), and the regulations may in particular include provision—

(a) that repayment shall be made only if a specified person is satisfied that specified conditions are met or in other specified circumstances;

(b) that repayment shall be made in part only;

(c) that, in the case of partial repayment, the amount repaid shall be a specified sum or determined in a specified manner;

(d) for repayment of different amounts in different circumstances;

and "specified" here means specified in the regulations.**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F96 S. 21(1) substituted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 2**; S.I. 1998/560, **art. 2**

F97 Words in s. 21(1)(2) inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 Pt. VI para. 33**

F98 S. 21(3)(4) inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 Pt. VI para. 33**

22 Registration regulations.

(1) The Secretary of State may by regulations—

(a) make provision with respect to the registration of vehicles (including, in particular, the form of and the particulars to be included in the register of trade licences),

(b) require the Secretary of State to make with respect to registered vehicles the returns prescribed by the regulations,

(c) provide for making any particulars contained in the register available for use by the persons prescribed by the regulations on payment, in cases so prescribed, of a fee of such amount as appears to the Secretary of State reasonable in the circumstances of the case,

(d) require a person by**[**[F99], through**]** or to whom any vehicle is sold or disposed of to furnish the particulars prescribed by the regulations in the manner so prescribed,

[[F100](dd) require a person by **[**[F101]or through**]**whom any vehicle is sold or disposed of to furnish the person to whom it is sold or disposed of with such document relating to the vehicle's registration as may be prescribed by the regulations, and to do so at such time as may be so prescribed.**]**

(e) provide for the issue of registration documents in respect of the registration of a vehicle,

(f) provide for the transfer, surrender and production of registration documents,

(g) provide for the inspection of registration documents by the persons prescribed by the regulations, [F102]...

(h) provide for the issue of new registration documents in place of registration documents which are or may be lost, stolen**[**[F103], surrendered**]**, destroyed or damaged **[**[F104]or which contain any particulars which have become illegible or inaccurate**]**,

[[F105](ha) require the destruction of a registration document where a new registration document is issued in place of it,**]**

[[F106](i) provide for a fee of such amount as appears to the Secretary of State to be reasonable to be paid on the issue of new registration documents in any of the circumstances mentioned in paragraph (h).**]**

[[F107](1A) The Secretary of State may make regulations providing for the sale of information derived from particulars contained in the register—

(a) to such persons as the Secretary of State thinks fit, and

(b) for such price and on such other terms, and subject to such restrictions, as he thinks fit,

if the information does not identify any person or contain anything enabling any person to be identified.

(1B) Without prejudice to the generality of paragraph (d) of subsection (1) [F108]... , regulations under that paragraph may require—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) any person there mentioned to furnish particulars to **[**[F109]another person there mentioned or to the Secretary of State or to another such person and to the Secretary of State;**]**

(b) any person there mentioned who is furnished with particulars in pursuance of the regulations to furnish them to the Secretary of State.**]**

[[F110](1C) Regulations under subsection (1)(e) may, in particular, provide that registration documents need not be issued in respect of the registration of a vehicle until the vehicle has been inspected by a person specified by the Secretary of State.**]**

[[F111](1D) The Secretary of State may by regulations require a person—

[F112](a) . . . . . .

[[F113](aa) who does not renew a vehicle licence for a vehicle registered under this Act in his name,**]**

(b) who does not renew a vehicle licence for a vehicle kept by him, or

(c) who keeps an unlicensed vehicle at any place in the United Kingdom,

to furnish such particulars and make such declarations as may be prescribed by the regulations, and to do so at such times and in such manner as may be so prescribed.

[[F114](1DA) For the purposes of subsection (1D)(aa) a person shall be regarded as not renewing a vehicle licence for a vehicle registered in his name if—

(a) a vehicle for which a vehicle licence is in force is registered in his name, and

(b) he does not, at such time as may be prescribed by the regulations or within such period as may be so prescribed, take out a vehicle licence to have effect from the expiry of the vehicle licence mentioned in paragraph (a).**]**

(1E) For the purposes of subsection (1D)(b) a person shall be regarded as not renewing a vehicle licence for a vehicle kept by him if—

(a) he keeps a vehicle for which a vehicle licence is in force, and

(b) he does not, at such time as may be prescribed by the regulations or within such period as may be so prescribed, take out a vehicle licence to have effect from the expiry of the vehicle licence mentioned in paragraph (a).

(1F) For the purposes of subsection (1D)(c) a vehicle is unlicensed if no vehicle licence is in force for the vehicle.

(1G) Regulations under subsection (1D) may make such transitional provision as appears to the Secretary of State to be appropriate.**]**

(2) Regulations made by the Secretary of State may—

(a) extend any of the provisions as to registration (and provisions incidental to any of those provisions) to, and

(b) provide for the identification of,

any exempt vehicles, any vehicles belonging to the Crown or any trailers (within the meaning of Part VIII of Schedule 1).

[[F115](2A) Regulations under subsection (2) may, in particular—

(a) require a person applying for a nil licence—

(i) to make **[**[F116]any such**]** declaration, and

(ii) to furnish **[**[F117]any**]** such particulars **[**[F118]and any such documentary or other evidence**]**,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(whether or not with respect to the vehicle for which the licence is to be taken out) as may be prescribed by the regulations, [F119]...

(b) provide for any requirement to make such a declaration not to apply in such circumstances as may be so prescribed.

[F120][. . . . . .

[F121](c)

(d) require a person issued with a nil licence which ceases to be in force in circumstances prescribed by the regulations to furnish to the Secretary of State [[F122]any] such particulars [[F123]and any such documentary or other evidence] and make [[F122]any] such declarations as may be so prescribed, and to do so at such times and in such manner as may be so prescribed.]

[F115](2B) The circumstances which may be prescribed by the regulations by virtue of subsection (2A)(b) include where a person applying for a nil licence agrees to comply with such conditions as may be specified in relation to him by the Secretary of State.

[F115](2C) The conditions which may be specified by virtue of subsection (2B) include—

(a) a condition that particulars for the time being prescribed by the regulations by virtue of subsection (2A)(a) are furnished by being transmitted to the Secretary of State by such electronic means as he may specify; and

(b) a condition such as is mentioned in section 7(3B)(b) (treating the references to paragraph (a) of subsection (3B) as references to paragraph (a) of this subsection).]

[F124](3) . . . . . .

[F125](4) . . . . . .

Textual Amendments

F99 Words in s. 22(1)(d) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 4(1)(2)**

F100 S. 22(1)(dd) inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 Pt. IV para. 34(1)(2)**

F101 Words in s. 22(1)(dd) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 4(1)(3)**

F102 S. 22(1)(g): word immediately preceding para. (h) repealed (29.4.1996) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(6)**

F103 Word in s. 22(1)(h) inserted (17.9.2002) by 2001 c. 3, ss. 33(1), 44; S.I. 2002/2377, **art. 2(b)**

F104 Words in s. 22(1)(h) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 4(1)(4)**

F105 S. 22(1)(ha) inserted (21.7.2009) by Finance Act 2009 (c. 10), **s. 120**

F106 S. 22(1)(i) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 4(1)(4)**

F107 S. 22(1A)(1B) inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 Pt. IV para. 34(1)(3)**

F108 Word in s. 22(1B) repealed (29.4.1996) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(6)**

F109 Words in s. 22(1B)(a) substituted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 5**

F110 S. 22(1C) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 6**

F111 S. 22(1D)-(1G) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 7**

F112 S. 22(1D)(a) omitted (1.1.2009) by virtue of Finance Act 2008 (c. 9), **s. 144(4)**(7)

F113 S. 22(1D)(aa) inserted (30.11.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 6(1)**; S.I. 2003/3086, **art. 2(b)**

F114 S. 22(1DA) inserted (24.7.2002 for the purpose of the exercise of any power to make regulations and 30.11.2003 otherwise) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 6(2)**; S.I. 2003/3086, **art. 2(b)**

F115 S. 22(2A)-(2C) inserted (31.7.1997) by 1997 c. 58, **s. 14(3)**

F116 Words in s. 22(2A)(a)(i) substituted (17.9.2002) by 2001 c. 3, ss. 32(2)(a), 44; S.I. 2002/2377, **art. 2(a)**

F117 Word in s. 22(2A)(a)(ii) inserted (17.9.2002) by 2001 c. 3, ss. 32(2)(b)(i), 44; S.I. 2002/2377, **art. 2(a)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F118 Words in s. 22(2A)(a)(ii) inserted (17.9.2002) by 2001 c. 3, ss. 32(2)(b)(ii), 44; S.I. 2002/2377, **art. 2(a)**

F119 Word in s. 22(2A)(a) repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. I(4) Note of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. I(4)** Note

F120 S. 22(2A)(c) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 7(a)**, 22

F121 S. 22(2A)(c)(d) inserted (31.7.1998) by 1998 c. 36, **s. 18**

F122 Word in s. 22(2A)(d) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 4(a)(c); S.I. 2002/2377, **art. 2(c)**

F123 Words in s. 22(2A)(d) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 4(b); S.I. 2002/2377, **art. 2(c)**

F124 S. 22(3) repealed (31.7.1997) by 1997 c. 58, s. 52, **Sch. 8 Pt. I**

F125 S. 22(4) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 7(b)**, 22

[F127 22ZA F126 ... Licences for vehicles for disabled persons: information

(1) This section applies to information that—

(a) is held for the purposes of functions relating to social security or war pensions—

(i) by the Secretary of State **[**F128 or a Northern Ireland department**]**, or

(ii) by a person providing services to the Secretary of State **[**F128 or a Northern Ireland department**]**, in connection with the provision of those services, and

(b) **[**F129 falls within subsection (1A) or**]** is of a description prescribed by regulations made by the Secretary of State.

F130 (1A) **[** Information falls within this subsection if it is—

(a) the name, date of birth or national insurance number of a person who is in receipt of a relevant payment, or would be in receipt of such a payment but for—

(i) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or

(ii) corresponding provision having effect in relation to personal independence payment in Northern Ireland;

(b) in the case of a person who is or would be in receipt of personal independence payment attributable to entitlement to the mobility component, the rate of the payment to which the person is or would be entitled;

(c) in the case of a person who has ceased or will cease to receive a relevant payment, the date on which the person ceased or will cease to receive it and the reason for the person ceasing to receive it.

(1B) In subsection (1A) "relevant payment" means—

(a) personal independence payment attributable to entitlement to the mobility component, and

(b) armed forces independence payment.**]**

(2) Information to which this section applies may, if the consent condition is satisfied, be supplied—

(a) to the Secretary of State, or

(b) to a person providing services to the Secretary of State,

for use for the purposes of relevant F131 ... licence functions.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3) The "consent condition", in relation to any information, is that—

(a) if the information was provided by a person other than the person to whom the information relates, the person who provided the information, or

(b) in any other case, the person to whom the information relates,

has consented to the supply of the information and has not withdrawn that consent.

(4) Information supplied under subsection (2) shall not—

(a) be supplied by the recipient to any other person unless—

(i) it could be supplied to that person under subsection (2), or

(ii) it is supplied for the purposes of any civil or criminal proceedings relating to this Act;

(b) be used otherwise than for the purposes of relevant [F132]... licence functions or any such proceedings.

[[F133](5) In this section "relevant licence functions" means functions relating to applications for, and the issue of—

(a) vehicle licences in respect of vehicles to which paragraph 1ZA of Schedule 1 applies, and

(b) nil licences in respect of vehicles that are exempt vehicles under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.**]]**

Textual Amendments

F126 Word in s. 22ZA heading omitted (retrospective to 8.4.2013) by virtue of Finance Act 2013 (c. 29), **Sch. 37 paras. 3(4)**, 7

F127 S. 22ZA inserted (24.7.2002) by Finance Act 2002 (c. 23), **s. 17**

F128 Words in s. 22ZA(1)(a)(i)(ii) inserted (10.7.2003) by Finance Act 2003 (c. 14), **s. 15**

F129 Words in s. 22ZA(1)(b) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 3(2)**, 7

F130 S. 22ZA(1A)(1B) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 3(3)**, 7

F131 Word in s. 22ZA(2) omitted (retrospective to 8.4.2013) by virtue of Finance Act 2013 (c. 29), **Sch. 37 paras. 3(4)**, 7

F132 Word in s. 22ZA(4) omitted (retrospective to 8.4.2013) by virtue of Finance Act 2013 (c. 29), **Sch. 37 paras. 3(4)**, 7

F133 S. 22ZA(5) substituted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 3(5)**, 7

[[F134]22A Vehicle identity checks

(1) This section applies to regulations under section 22(1)(h) which confer a power on the Secretary of State to refuse to issue a new registration document in respect of a registered vehicle if he is not satisfied that the vehicle for which the document is being sought is the registered vehicle.

(2) Such regulations may, in particular, provide for—

(a) the examination (whether by the Secretary of State or by persons authorised by him) of all vehicles for which new registration documents are being sought, or such vehicles of a particular description, for the purpose of ascertaining whether they are the registered vehicles concerned,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) the provision of other evidence in relation to all vehicles for which new registration documents are being sought, or such vehicles of a particular description, for the purpose of ascertaining whether they are the registered vehicles concerned.

(3) Regulations made by virtue of subsection (2) may, in particular, provide for—

(a) notification of examinations (including their purpose), the issue of certificates as to the outcome of examinations and the keeping of records in relation to examinations and certificates,

(b) the issue of duplicates or copies of certificates and the fees to be paid on applications for such duplicates or copies,

(c) the correction of errors in certificates,

(d) the payment of fees for examinations, and for re-examinations resulting from appeals and the repayment of the whole or part of the fee paid for such a re-examination where it appears to the Secretary of State that there were substantial grounds for contesting the whole or part of the decision appealed against,

(e) the making of appeals against the outcome of examinations,

(f) the carrying out of examinations in the absence of the keepers or owners of the vehicles concerned,

(g) courses of instruction in connection with the carrying out of examinations and the charging of fees in respect of attendance on such courses,

(h) the authorisation of examiners, the imposition of conditions to be complied with by authorised examiners (including the payment of fees to the Secretary of State) and the withdrawal of authorisations,

(i) the manner in which, conditions under which and apparatus with which examinations are carried out by authorised examiners, and the inspection of premises at which and apparatus with which such examinations are being, or are to be, carried out,

(j) the charges to be paid by authorised examiners to the Secretary of State in connection with—

(i) the issue of certificates,

(ii) the issue of duplicates or copies of certificates, and

(iii) the correction of errors in certificates.

(4) The Secretary of State may use information contained in relevant records—

(a) to check the accuracy of information which has been obtained under regulations made by virtue of subsection (2), and

(b) where appropriate, to amend or supplement any such information.

(5) The Secretary of State may use information which has been obtained under regulations made by virtue of subsection (2)—

(a) to check the accuracy of relevant records, and

(b) where appropriate, to amend or supplement information contained in those records.

(6) In subsections (4) and (5) "relevant records" means records—

(a) maintained by the Secretary of State in connection with any functions exercisable by him under or by virtue of this Act,

(b) records maintained by the Secretary of State (or caused by him to be maintained) under section 45(6B) of the Road Traffic Act 1988 (c.52).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(7) Subsections (4) to (6) do not limit any powers of the Secretary of State apart from those subsections.

(8) This section is without prejudice to the generality of the powers conferred by section 22.**]**

Textual Amendments

F134 S. 22A inserted (17.9.2002) by 2001 c. 3, ss. 33(2), 44; S.I. 2002/2377, **art. 2(b)**

Registration marks

23 Registration marks.

(1) Where the Secretary of State registers a vehicle under section 21(1) he shall assign to the vehicle a mark (a "registration mark") indicating the registered number of the vehicle.

(2) The Secretary of State may, in such circumstances as he may determine—

(a) assign a registration mark to a vehicle to which another registration mark has previously been assigned,

(b) assign to a vehicle (whether on its first registration or later) a registration mark previously assigned to another vehicle,

(c) (whether or not in connection with an assignment within paragraph (a) or (b)) withdraw any registration mark for the time being assigned to a vehicle, and

(d) re-assign to a vehicle a registration mark previously assigned to it but subsequently withdrawn.

(3) The Secretary of State may by regulations provide that the registration mark for the time being assigned to a vehicle shall be fixed, in the manner prescribed by the regulations, on the vehicle, on any other vehicle drawn by the vehicle or on both.

(4) The Secretary of State may by regulations prescribe—

(a) the size, shape and character of registration marks to be fixed on any vehicle, and

(b) the manner in which registration marks are to be displayed and rendered easily distinguishable (whether by day or by night).

(5) The Secretary of State may by regulations—

(a) make provision for assigning general registration marks to persons holding trade licences and (in particular) prescribe the registration marks to be carried by vehicles the use of which is authorised by a trade licence, and

(b) make provision for the issue of trade plates to holders of trade licences and for the charging of a fee for the replacement of trade plates which are or may be lost, stolen, destroyed or damaged.

24 Assignment of registration marks by motor dealers.

(1) The Secretary of State may by regulations make such provision as he considers appropriate with respect to the allocation of registration marks for vehicles to motor dealers who—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) apply for such allocations, and
(b) appear to the Secretary of State suitable to receive them,

and with respect to the assigning of the marks to vehicles by motor dealers.

(2) Regulations under this section may, in particular, include provision—
(a) as to the mode of application for the allocation of registration marks,
(b) as to the transfer of registration marks allocated to a motor dealer in cases where the motor dealer dies or becomes incapacitated or bankrupt and in such other cases as may be prescribed by the regulations, and
(c) as to the cancellation of allocations of registration marks.

(3) The provision which may be made by regulations under this section also includes provision for—
(a) restricting the circumstances in which a motor dealer may assign a registration mark to a vehicle,
(b) securing that registration marks allocated to a motor dealer are assigned by him in such sequence as the Secretary of State considers appropriate and that no registration mark is assigned to a vehicle to which a registration mark has already been assigned, and
(c) requiring a motor dealer to furnish to the Secretary of State within the period prescribed by the regulations such particulars in respect of each vehicle to which the motor dealer assigns a registration mark as are so prescribed.

(4) Where—
(a) the Secretary of State—
(i) rejects an application by a motor dealer for an allocation of registration marks, or
(ii) cancels an allocation of registration marks made to a motor dealer, and
(b) the motor dealer, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,

the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the motor dealer.

(5) Where the Secretary of State cancels an allocation of registration marks made to a motor dealer—
(a) the cancellation does not take effect before the end of the period prescribed by regulations made by the Secretary of State, and
(b) where during that period the motor dealer requests the Secretary of State to review his decision, the cancellation does not take effect before the Secretary of State gives notice in writing of the result of the review to the motor dealer.

(6) For the purposes of subsection (5)(b) notice may be given to a person by—
(a) delivering it to him,
(b) leaving it at his proper address, or
(c) sending it to him by post;

and for the purposes of this subsection, and of section 7 of the [M2]Interpretation Act 1978 in its application to this subsection, the proper address of a person is his latest address as known to the Secretary of State.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

Marginal Citations

M2 1978 c. 30.

25 Charge on request for registration mark.

(1) The Secretary of State may by regulations provide for a charge prescribed by the regulations to be made in cases where, by request, a particular registration mark is assigned to a vehicle (whether on its first registration or later), having previously been assigned to another vehicle.

(2) The regulations may—

(a) require—

(i) the vehicle to which a mark is requested to be assigned, and

(ii) in cases prescribed by the regulations, the other vehicle,

to be made available for inspection at a place designated by or under the regulations, and

(b) provide for a charge prescribed by the regulations to be made for the inspection and for the whole or part of the charge to be retained whether or not the mark is assigned as requested.

(3) Charges prescribed for the purposes of this section need not be related to the costs of—

(a) making an assignment, or

(b) arranging for a vehicle to be inspected.

26 Retention of registration mark pending transfer.

[[F135](1) The Secretary of State may by regulations provide for—

(a) a person in whose name a vehicle is registered under this Act, or

(b) if that person so requests, another person,

to be granted a right of retention in respect of the registration mark for the time being assigned to the vehicle.

(1A) In subsection (1), the reference to a right of retention is to a right, exercisable on a single occasion falling within a period prescribed by regulations made by the Secretary of State, to have the registration mark assigned to some other vehicle which is registered under this Act in the name of—

(a) the person to whom the right is granted, or

(b) some other person nominated by him in accordance with regulations made by the Secretary of State.**]**

(2) Regulations under this section may, in particular, make provision—

(a) for the manner in which an application for the grant of **[**[F136]a right of retention**]** is to be made to the Secretary of State,

(b) for the payment of a fee prescribed by the regulations on the making of such an application and for the whole or part of the fee to be retained whether or not the application is granted,

(c) for requiring the vehicle to which the registration mark is for the time being assigned to be made available for inspection at a place designated by or under the regulations,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(d) for authorising the Secretary of State to refuse such an application on such grounds as he thinks fit,

(e) with respect to the manner in which rights of retention are to be exercisable,

(f) for enabling or requiring the Secretary of State, on the payment to him of a fee prescribed by the regulations, to extend or (on one or more occasions) further extend the period referred to in **[**[F137]subsection (1A)**]** where—

(i) the conditions so prescribed are fulfilled, and

(ii) he thinks fit to do so in the circumstances of the case,

(g) for rights of retention to be non-transferable (but without prejudice to the vesting of any such right in a person by operation of law),

(h) with respect to the conditions which must be satisfied before a registration mark may be assigned to a vehicle pursuant to a right of retention,

(i) for authorising the Secretary of State to revoke a right of retention—

(i) if it appears to him that there are special reasons for doing so, or

(ii) in any other circumstances prescribed by the regulations,

(j) for allowing a person to be nominated when an application for the grant of a right of retention is made or to be nominated at a later time,

(k) for allowing a different person to be nominated in place of a person already nominated,

(l) for the manner in which a nomination is to be made and for the payment of a fee prescribed by the regulations where a nomination is made in circumstances so prescribed, and

(m) for the payment, in connection with the assignment of a registration mark pursuant to a right of retention, of such charge as is for the time being prescribed by virtue of section 25(1).

(3) Regulations under this section may exempt extensions or assignments of any class or description prescribed by the regulations from any fee or charge payable by virtue of subsection (2)(f) or (m).

(4) An extension or nomination is exempt from a fee payable by virtue of subsection (2)(f) or (l) if the Secretary of State considers it appropriate in the circumstances of the case.

(5) Where regulations under this section provide in any case for there to be no charge in connection with the assignment of a registration mark pursuant to a right of retention—

(a) the fee prescribed by virtue of paragraph (b) of subsection (2) in relation to an application for that right may include an amount representing the charge for which provision could have been made by virtue of paragraph (m) of that subsection, and

(b) the regulations may provide for the part of any such fee which represents a charge for which provision could have been so made to be retained, except where conditions prescribed by the regulations are fulfilled, whether or not there is an assignment.

(6) The assignment by the Secretary of State of a registration mark to a vehicle pursuant to a right of retention is without prejudice to the subsequent exercise by him, in relation to the mark, of any of his powers under section 23(2).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F135 S. 26(1)(1A) substituted (19.7.2007) for s. 26(1) by Vehicle Registration Marks Act 2007 (c. 14), **s. 1(1)**

F136 Words in s. 26(2)(a) substituted (19.7.2007) by Vehicle Registration Marks Act 2007 (c. 14), **s. 1(2)(a)**

F137 Words in s. 26(2)(f) substituted (19.7.2007) by Vehicle Registration Marks Act 2007 (c. 14), **s. 1(2)(b)**

27 Sale of rights to particular registration marks.

(1) This section applies to registration marks which either—

(a) have never been assigned to a vehicle, or

(b) have been assigned to a vehicle but (as a result of having been subsequently withdrawn) are not for the time being so assigned,

and which are such as the Secretary of State may from time to time determine.

(2) The Secretary of State may by regulations make a scheme providing for registration marks to which this section applies to be assigned to vehicles registered under this Act in the names of, or of the nominees of, persons who have acquired rights under the scheme to have the marks so assigned.

(3) Regulations under this section may, in particular, make provision—

(a) for a person to acquire a right under the scheme to have a particular registration mark to which this section applies assigned to a vehicle registered under this Act in his name, or in the name of some other person nominated by him in accordance with the scheme, on payment of such sum as is payable in accordance with the scheme—

(i) in respect of the acquisition of the right, and

(ii) where no charge is to be made by virtue of paragraph (m) in connection with an assignment pursuant to the right, in respect of such an assignment,

(b) with respect to—

(i) the manner in which agreements for the sale of such a right (a "relevant right") may be effected,

(ii) the terms which may be contained in, or incorporated into, such agreements, and

(iii) rights and liabilities arising in connection with such agreements otherwise than under any such terms,

(c) for enabling the Secretary of State to determine as he thinks fit—

(i) the prices at which particular relevant rights are to be sold or the reserve prices applicable to the sale of any such rights, or

(ii) the manner in which any such prices are to be determined,

(d) with respect to the manner in which relevant rights are to be exercisable,

(e) for relevant rights to be exercisable only on a single occasion falling within a period prescribed by the regulations (subject to any provision made by virtue of paragraph (f)),

(f) for enabling or requiring the Secretary of State, on the payment to him of a fee prescribed by the regulations, to extend or (on one or more occasions) further extend any such period where—

(i) the conditions so prescribed are fulfilled, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(ii) he thinks fit to do so in the circumstances of the case,

(g) for relevant rights to be non-transferable (but without prejudice to the vesting of any such right in a person by operation of law),

(h) with respect to the conditions which must be satisfied before a registration mark may be assigned to a vehicle pursuant to a relevant right,

(i) for authorising the Secretary of State to revoke a relevant right—

(i) if it appears to him that there are special reasons for doing so, or

(ii) in any other circumstances prescribed by the regulations,

(j) for allowing a person to be nominated when a relevant right is acquired or to be nominated at a later time,

(k) for allowing a different person to be nominated in place of a person already nominated,

(l) for the manner in which a nomination is to be made and for the payment of a fee prescribed by the regulations where a nomination is made in circumstances so prescribed,

(m) for the payment, in connection with the assignment of a registration mark pursuant to a relevant right, of such charge as is for the time being prescribed by virtue of section 25(1), and

(n) for so much of any sum paid by virtue of paragraph (a) in respect of the assignment of a registration mark to be retained, except where conditions prescribed by the regulations are fulfilled, whether or not there is such an assignment.

(4) Regulations under this section may (without prejudice to the generality of subsection (3)(b)) make provision for authorising the Secretary of State to make arrangements with other persons by which such persons—

(a) are given authority (whether irrevocable or otherwise) to act on his behalf in offering for sale, and entering into agreements for the sale of, relevant rights in the case of such registration marks, and during such periods, as he may determine,

(b) are required to account to him for sums due to him under such agreements (whether they have received any amounts due from the purchasers under the agreements or not), and

(c) may become entitled or subject to such rights or liabilities of the Secretary of State in connection with such agreements as may be prescribed by the regulations.

(5) Regulations under this section may exempt extensions or assignments of any class or description prescribed by the regulations from any fee or charge payable by virtue of subsection (3)(f) or (m).

(6) An extension or nomination is exempt from a fee payable by virtue of subsection (3)(f) or (l) if the Secretary of State considers it appropriate in the circumstances of the case.

(7) The assignment by the Secretary of State of a registration mark to a vehicle pursuant to a relevant right is without prejudice to the subsequent exercise by him, in relation to the mark, of any of his powers under section 23(2).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

PROSPECTIVE

[F138 Registration plates]

Textual Amendments
F138 S. 27A and cross-heading inserted (*prosp.*) by 2001 c. 3, **ss. 34**, 44

[F139 27A Registration plates

(1) The Secretary of State may by regulations—
(a) prescribe specifications for registration plates (whether relating to their size, shape, material of manufacture or otherwise),
(b) provide for registration plates to contain or display such information other than registration marks or (as the case may be) special registration marks as may be specified or described in the regulations.

(2) Regulations under subsection (1)(b) may, in particular, prescribe the form and manner in which any such information is to be contained or displayed.

(3) In this section "registration plates" means—
(a) plates or other devices for displaying registration marks and for fixing them on vehicles or trailers in accordance with regulations under section 23(3), or
(b) plates or other devices for displaying special registration marks and for fixing them on vehicles or trailers in accordance with regulations under section 22(2),

and includes plates or other devices which are also for containing or displaying information other than registration marks or (as the case may be) special registration marks (whether or not such information is to be contained or displayed by virtue of regulations under this section).

(4) In this section—

"special registration mark" means a mark indicating the registered number of a vehicle or trailer and assigned to the vehicle or trailer by virtue of regulations under section 22(2), and

"trailer" has the same meaning as in Part 8 of Schedule 1.**]**

Textual Amendments
F139 S. 27A and*cross-heading* inserted (*prosp.*) by 2001 c. 3, **ss. 34**, 44

Marking

28 Marking of engines and bodies.

(1) The Secretary of State may by regulations make such provision as he thinks appropriate with respect to the marking of the engines and bodies of vehicles.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) Regulations under this section may, in particular, include provision—

(a) as to the persons by whom and the times at which engines and bodies of vehicles are to be marked,

(b) as to the form of any mark and the manner and position in which it is to be made, and

(c) for requiring particulars of marks made under the regulations to be furnished to the Secretary of State.

[F140 Power of constables etc. to require production of documents

Textual Amendments

F140 S. 28A and cross heading inserted (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), **s. 151**; S.I. 2005/1521, **art. 3(1)(u)** (subject to art. 3(4)(5))

28A Power of constables etc. to require production of registration documents

(1) A person using a vehicle in respect of which a registration document has been issued must produce the document for inspection on being so required by—

(a) a constable, or

(b) a person authorised by the Secretary of State for the purposes of this section (an "authorised person").

(2) An authorised person exercising the power conferred by subsection (1) must, if so requested, produce evidence of his authority to exercise the power.

(3) A person is guilty of an offence if he fails to comply with subsection (1).

(4) Subsection (3) does not apply if any of the following conditions is satisfied.

(5) The first condition is that—

(a) the person produces the registration document, in person, at a police station specified by him at the time of the request, and

(b) he does so within 7 days after the date on which the request was made or as soon as is reasonably practicable.

(6) The second condition is that—

(a) the vehicle is subject to a lease or hire agreement,

(b) the vehicle is not registered in the name of the lessee or hirer under that agreement and is not required to be so registered,

(c) the person produces appropriate evidence of the agreement to the constable or authorised person at the time of the request or he produces such evidence in person, at a police station specified by him at the time of the request—

(i) within 7 days after the date of the request, or

(ii) as soon as is reasonably practicable, and

(d) the person has reasonable grounds for believing, or it is reasonable for him to expect, that the person from whom the vehicle has been leased or hired is able to produce, or require the production of, the registration document.

(7) In subsection (6)(c) "appropriate evidence" means—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) a copy of the agreement, or

(b) such other documentary evidence of the agreement as is prescribed in regulations under this section.

(8) The third condition is that any exception prescribed in regulations under this section is met.

(9) Where a requirement is imposed under subsection (1) by an authorised person, a testing station provided under section 52(2) of the Road Traffic Act 1988 may be specified under subsection (5)(a) or (6)(c) instead of a police station.

(10) A person accused of an offence under this section is not entitled to the benefit of an exception conferred by or under this section unless evidence is adduced that is sufficient to raise an issue with respect to that exception, but where evidence is so adduced it is for the prosecution to prove beyond reasonable doubt that the exception does not apply.

(11) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 2 on the standard scale.

(12) The Secretary of State may make regulations—

(a) prescribing descriptions of evidence for the purposes of subsection (7);

(b) prescribing, varying or revoking exceptions for the purposes of subsection (8).

(13) In this section "registration document" means a registration document issued in accordance with regulations under section 22(1)(e).**]**

PART III

OFFENCES

Offence of using or keeping unlicensed vehicle

29 Penalty for using or keeping unlicensed vehicle.

(1) If a person uses, or keeps, **[**[F141]a vehicle**]** which is unlicensed he is guilty of an offence.

(2) For the purposes of subsection (1) a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.

[[F142](2A) Subsection (1) does not apply to a vehicle if—

(a) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of the vehicle, or

(b) it is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force.

(2B) Subsection (1) does not apply to a vehicle if—

(a) the vehicle is being neither used nor kept on a public road, and

(b) the particulars and declaration required to be furnished and made by regulations under section 22(1D) have been furnished and made in accordance with the regulations and the terms of the declaration have at no time been breached.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2C) Subsection (1) does not apply to a vehicle if the vehicle is kept by a motor trader or vehicle tester at business premises.

(2D) The Secretary of State may by regulations make provision amending this section for the purpose of providing further exceptions from subsection (1) (or varying or revoking any such further exceptions).

(2E) A person accused of an offence under subsection (1) is not entitled to the benefit of an exception from subsection (1) conferred by or under this section unless evidence is adduced that is sufficient to raise an issue with respect to that exception; but where evidence is so adduced it is for the prosecution to prove beyond reasonable doubt that the exception does not apply.**]**

(3) **[**[F143]Subject to subsection (3A)**]** a person guilty of an offence under subsection (1) is liable on summary conviction to an excise penalty of—

(a) level 3 on the standard scale, or

(b) five times the amount of the vehicle excise duty chargeable **[**[F144]in respect of using or keeping the vehicle on a public road**]**,

whichever is the greater.

[[F145](3A) In the case of a person who—

(a) has provided the Secretary of State with a declaration or statement (in pursuance of regulations under section 22) that the vehicle will not during a period specified in the declaration or statement be used or kept on a public road, and

(b) commits an offence under subsection (1) within a period prescribed by regulations,

subsection (3) applies as if the reference in paragraph (a) to level 3 were a reference to level 4.**]**

(4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force [F146]... .

[F147](5) . . . . . .

(6) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (3)(b) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.

(7) Where in the case of a vehicle **[**[F148]not being used**]** on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under **[**[F149]section 2(3) to (6)**]**, the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.

(8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (6) and (7) to have been committed on the date or latest date to which the conviction relates.

Textual Amendments

F141 Words in s. 29(1) substituted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 2(2)**

F142 S. 29(2A)-(2E) inserted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 2(3)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F143 Words in s. 29(3) inserted (29.4.1996 with effect as mentioned in Sch. 2 para. 9(2) of the amending Act) by 1996 c. 8, s. 23, **Sch. 2 para. 9**
F144 Words in s. 29(3) substituted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 2(4)**
F145 S. 29(3A) inserted (29.4.1996 with effect as mentioned in Sch. 2 para. 9(2) of the amending Act) by 1996 c. 8, s. 23, **Sch. 2 para. 9**
F146 Words in s. 29(4) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 8(a)**, 22
F147 S. 29(5) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 8(b)**, 22
F148 Words in s. 29(7) substituted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 2(5)**
F149 Words in s. 29(7) substituted (30.11.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 7**; S.I. 2003/3086, **art. 2(b)**

30 Additional liability for keeper of unlicensed vehicle.

(1) Where the person convicted of an offence under section 29 is the person by whom the vehicle in respect of which the offence was committed was kept at the time at which it was committed, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

(2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the annual rate of vehicle excise duty **[**[F150]chargeable in respect of using or keeping the vehicle on a public road**]** for each month, or part of a month, in the relevant period (within the meaning of section 31).

(3) In relation to any month or part of a month in the relevant period, the reference in subsection (2) to the annual rate of vehicle excise duty appropriate to the vehicle is a reference to the annual rate applicable to it at the beginning of that month or part.

(4) A vehicle is to be taken for the purposes of this section to have belonged throughout the relevant period to the description of vehicle to which it belonged for the purposes of vehicle excise duty at—

(a) the date on which the offence was committed, or

(b) if the prosecution so elect, the date when a vehicle licence for it was last issued,

except so far as it is proved to have fallen within some other description for the whole of any month or part of a month in that period.

(5) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of this section to have been committed on the date or latest date to which the conviction relates.

Textual Amendments
F150 Words in s. 30(2) substituted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 3**

31 Relevant period for purposes of section 30.

(1) For the purposes of section 30 the relevant period is the period—

(a) ending with the date on which the offence was committed, and

(b) beginning as provided by subsections (2) to (4).

(2) Subject to subsection (4), if the person convicted has before the date of the offence notified the Secretary of State of his acquisition of the vehicle in accordance with regulations made by the Secretary of State, the relevant period begins with—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) the date on which the notification was received by the Secretary of State, or
(b) the expiry of the vehicle licence last in force for the vehicle,

whichever is the later.

(3) Subject to subsection (4), in any other case the relevant period begins with—
(a) the expiry of the vehicle licence last in force for the vehicle before the date on which the offence was committed, or
(b) if there has not at any time before that date been a vehicle licence in force for the vehicle, the date on which the vehicle was first kept by the person convicted.

(4) Where—
(a) the person convicted has been ordered to pay an amount under section 30 on the occasion of a previous conviction for an offence in respect of the same vehicle, and
(b) that offence was committed after the date specified in subsection (2) or (3) as the date with which the relevant period begins,

the relevant period instead begins with the month immediately following that in which the earlier offence was committed.

(5) 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 [F151]. . .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 30 is to be calculated as if that month or part of a month were not in the relevant period.

(6) Where a person has previously been ordered under section 36 to pay an amount for a month or part of a month in the case of a vehicle, any amount which he is ordered to pay under section 30 in the case of the vehicle is to be calculated as if no part of that month were in the relevant period.

(7) In this section references to the expiry of a vehicle licence include a reference to—
(a) its [F152]... **[**[F153]ceasing to be in force under section 19(7)**]**, and
(b) its being treated as no longer in force for the purposes of subsection (2) of section 29 by subsection (4) of that section.

(8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of this section to have been committed on the date or latest date to which the conviction relates.

Textual Amendments

F151 Words in s. 31(5)(b) repealed (1.5.1995 with effect as mentioned in Sch. 4 para. 35(2) and Sch. 29 Pt. V(3) Note 1 of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. VII para. 35, **Sch. 29 Pt. V(3)** Note 1

F152 Words in s. 31(7)(a) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 9**, 22

F153 Words in s. 31(7)(a) inserted (1.1.2009) by Finance Act 2008 (c. 9), **s. 144(5)(a)**(7)

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F154][*Offence of being registered keeper of unlicensed vehicle*

Textual Amendments

F154 Ss. 31A-31C and cross-heading inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19(1)-(3), Sch. 5 paras. 1, **8**; S.I. 2003/3086, **art. 2** (with art. 3)

31A Offence by registered keeper where vehicle unlicensed

(1) If a vehicle registered under this Act is unlicensed, the person in whose name the vehicle is registered is guilty of an offence.

(2) For the purposes of this section a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.

(3) Subsection (1) does not apply to a vehicle if—

(a) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of the vehicle, or

(b) it is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force.

(4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force [F155]... .

[F156](5) . . . . . .

Textual Amendments

F155 Words in s. 31A(4) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 10(a)**, 22

F156 S. 31A(5) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 10(b)**, 22

Modifications etc. (not altering text)

C4 S. 31A excluded (27.11.2003) by The Finance Act 2002, Section 19 (Appointed Days etc.) Order 2003 (S.I. 2003/3086), {art. 3}

31B Exceptions to section 31A

(1) A person ("the registered keeper") in whose name an unlicensed vehicle is registered at any particular time ("the relevant time") does not commit an offence under section 31A at that time if any of the following conditions are satisfied.

(2) The first condition is that the registered keeper—

(a) is not at the relevant time the person keeping the vehicle, and

(b) if previously he was the person keeping the vehicle, he has by the relevant time complied with any requirements under section 22(1)(d)—

(i) that are prescribed for the purposes of this condition, and

(ii) that he is required to have complied with by the relevant or any earlier time.

(3) The second condition is that—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) the registered keeper is at the relevant time the person keeping the vehicle,

(b) at the relevant time the vehicle is neither kept nor used on a public road, and

(c) the registered keeper has by the relevant time complied with any requirements under section 22(1D)—

(i) that are prescribed for the purposes of this condition, and

(ii) that he is required to have complied with by the relevant or any earlier time.

(4) The third condition is that—

(a) the vehicle has been stolen before the relevant time,

(b) the vehicle has not been recovered by the relevant time, and

(c) any requirements under subsection (6) that, in connection with the theft, are required to have been complied with by the relevant or any earlier time have been complied with by the relevant time.

(5) The fourth condition is that the relevant time falls within a period ("the grace days")—

(a) beginning with the expiry of the last vehicle licence to be in force for the vehicle, and

(b) of a prescribed length,

and a vehicle licence for the vehicle is taken out within the grace days for a period beginning with the grace days.

(6) The Secretary of State may by regulations make provision for the purposes of subsection (4)(c) as to the persons to whom, the times at which and the manner in which the theft of a vehicle is to be notified.

(7) The Secretary of State may by regulations make provision amending this section for the purpose of providing for further exceptions to section 31A(1) (or varying or revoking any such further exceptions).

(8) A person accused of an offence under section 31A(1) is not entitled to the benefit of an exception conferred by or under this section unless evidence is adduced that is sufficient to raise an issue with respect to that exception, but where evidence is so adduced it is for the prosecution to prove beyond reasonable doubt that the exception does not apply.

(9) In this section—

(a) references to the expiry of a vehicle licence include a reference to—

(i) its [F157]... **[**[F158]ceasing to be in force under section 19(7)**]**, and

(ii) its being treated as no longer in force for the purposes of subsection (2) of section 31A by subsection (4) of that section;

(b) "prescribed" means prescribed by regulations made by the Secretary of State.

Textual Amendments

F157 Words in s. 31B(9)(a)(i) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 11**, 22

F158 Words in s. 31B(9)(a)(i) inserted (1.1.2009) by Finance Act 2008 (c. 9), **s. 144(5)(b)**(7)

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

31C Penalties for offences under section 31A

(1) A person guilty of an offence under section 31A(1) is liable on summary conviction to—

(a) an excise penalty of—

(i) level 3 on the standard scale, or

(ii) five times the amount of vehicle excise duty chargeable in respect of the vehicle concerned,

whichever is the greater; and

(b) if subsection (3) applies to him, an excise penalty (in addition to any under paragraph (a)) of an amount that complies with subsection (2).

(2) An amount complies with this subsection if it—

(a) is not less than the greater of—

(i) the maximum of the penalty to which the person is liable under subsection (1)(a), and

(ii) the amount of the supplement (if any) that became payable by him by reason of non-renewal of the vehicle licence for the vehicle that last expired before the commission of the offence; and

(b) is not more than the greatest of—

(i) the maximum of the penalty to which the person is liable under subsection (1)(a),

(ii) the amount mentioned in paragraph (a)(ii), and

(iii) ten times the amount of vehicle excise duty chargeable in respect of the vehicle.

(3) This subsection applies to the person if—

(a) he was, at the time proceedings for the offence were commenced, the person in whose name the vehicle concerned was registered under this Act, and

(b) that vehicle was unlicensed throughout the period beginning with the commission of the offence and ending with the commencement of those proceedings.

(4) The amount of vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsections (1) and (2) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.

(5) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section 2(3) to (6), the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.

(6) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (4) and (5) to have been committed on the date or latest date to which the conviction relates.

(7) In this section, references to the expiry of a vehicle licence include a reference to—

(a) its [F159]... **[**[F160]ceasing to be in force under section 19(7)**]**, and

(b) its being treated as no longer in force for the purposes of subsection (2) of section 31A by subsection (4) of that section.**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F159 Words in s. 31C(7)(a) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 12**, 22

F160 Words in s. 31C(7)(a) inserted (1.1.2009) by Finance Act 2008 (c. 9), **s. 144(5)(c)**(7)

Offences under sections 29 and 31A: supplementary

32 Sections 29 to [F161 31C]: supplementary.

(1) Where in the case of an offence under section 29 **[**F162 or 31A**]** there is made against a person—

(a) an order under **[**F163 section 12 of the Powers of Criminal Courts (Sentencing) Act 2000**]** discharging him absolutely or conditionally,

[F164 (b) or an order under section 228 of the Criminal Procedure (Scotland) Act 1995 placing him on probation or under 246(3) of that Act discharging him absolutely, or**]**

(c) an order under the **[**F165 Article 4 of the Criminal Justice (Northern Ireland) Order 1996**]** discharging him absolutely or conditionally F166 . . . ,

he is to be treated for the purposes of sections 29 to 31 **[**F167 or (as the case may be) sections 31A to 31C**]** as having been convicted.

(2) Section 30 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.

(3) Where a sum is payable by virtue of an order under section 30—

(a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the M3 Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,

(b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and

(c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the M4 Administration of Justice Act (Northern Ireland) 1954.

Textual Amendments

F161 S. 32: words in heading substituted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 9(2)**; S.I. 2003/3086, **art. 2(a)**

F162 Words in s. 32(1) inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 9(1)(a)**; S.I. 2003/3086, **art. 2(a)**

F163 Words in s. 32(1)(a) substituted (25.8.2000) by 2000 c. 6, ss. 165(1), 168(1), **Sch. 9 para. 158**

F164 S. 32(1)(b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 90(2)**

F165 Words in s. 32(1)(c) substituted (28.7.2003 for N.I.) by The Criminal Justice (Northern Ireland) Order 2003 (S.I. 2003/1247), art. 36(1), **Sch. 1 para. 15(a)**; S.R. 2003/352, **art. 2(d)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F166 Words repealed (28.7.2003 for N.I.) by The Criminal Justice (Northern Ireland) Order 2003 (S.I. 2003/1247), art. 36, **Sch. 1 para. 15(b)**, **Sch. 2**; S.R. 2003/352, **art. 2(d)**

F167 Words in s. 32(1) inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 9(1)(b)**; S.I. 2003/3086, **art. 2(a)**

Marginal Citations

M3 1980 c. 43.

M4 1954 c. 9 (N.I.).

[F168 32A Immobilisation, removal and disposal of vehicles.

Schedule 2A (which relates to the immobilisation of vehicles as regards which it appears that an offence under section 29(1) is being committed and to their removal and disposal) shall have effect.]

Textual Amendments

F168 S. 32A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 Pt. VII para. 36(1)**

Other offences relating to licences

F169 33 Not exhibiting licence.

. . . . . .

Textual Amendments

F169 S. 33 omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 13**, 22

F170 33A Not exhibiting licence: period of grace

. . . . . .

Textual Amendments

F170 S. 33A omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 14**, 22

34 Trade licences: penalties.

(1) A person holding a trade licence or trade licences is guilty of an offence if he—

(a) uses at any one time on a public road a greater number of vehicles (not being vehicles for which vehicle licences are for the time being in force) than he is authorised to use by virtue of the trade licence or licences,

(b) uses a vehicle (not being a vehicle for which a vehicle licence is for the time being in force) on a public road for any purpose other than a purpose which has been prescribed under section 12(2)(b), or

(c) uses the trade licence, or any of the trade licences, for the purposes of keeping on a public road in any circumstances other than circumstances which have

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

been prescribed under section 12(1)(c) a vehicle which is not being used on that road.

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

(a) level 3 on the standard scale, or

(b) five times the amount of the vehicle excise duty chargeable in respect of (in the case of an offence under subsection (1)(a)) the vehicles which he is not authorised to use or (in the case of an offence under subsection (1)(b) or (c)) the vehicle concerned,

whichever is the greater.

(3) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (2) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.

(4) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under **[**[F171]section 2(3) to (6)**]** , the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.

(5) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (3) and (4) to have been committed on the date or latest date to which the conviction relates.

Textual Amendments

F171 Words in s. 34(4) substituted (30.11.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 11**; S.I. 2003/3086, **art. 2(b)**

[F172]35 Failure to return licence.

. . . . . .

Textual Amendments

F172 S. 35 omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 15**, 22

[[F173]35A **[**[F174]Failed payments**]**.

(1) In a case where—

(a) a notice sent as mentioned in section 19A(2)(b) **[**[F175]or 19B(2)(c)**]** or a further notice sent as mentioned in section 19A(3)(d)**[**[F176], 19B(3)(d) or 19B(5)(f)**][**[F177]requires a person to pay the amount specified in subsection (4) within such reasonable period as is specified in the notice**]**, and

(b) the person fails to comply with the requirement **[**[F178]within that period**]**,

he shall be liable on summary conviction to a penalty of an amount found under subsection (2).

(2) The amount is whichever is the greater of—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) level 3 on the standard scale;

(b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.

F179[. . . . . .

F180(3)

(4) The amount referred to in [F181subsection (1)(a)] is an amount equal to one-twelfth of the appropriate annual rate of vehicle excise duty for each month, or part of a month, in the relevant period.

(5) The reference in subsection (4) to the appropriate annual rate of vehicle excise duty is a reference

[F182(a) in the case of a vehicle licence, to the annual rate which at the beginning of the relevant period was applicable to a vehicle of the description specified in the application, or

(b) in the case of a trade licence, to the basic goods vehicle rate (within the meaning of section 13) which was applicable at that time (or to the annual rate which at that time was applicable] to a vehicle falling within sub-paragraph [F183(1)(d)] of paragraph 2 of that Schedule if the licence was to be used only for vehicles to which that paragraph applies).

(6) For the purposes of subsection (4) the relevant period is the period—

(a) beginning with the first day of the period for which the licence was applied for or, if later, the day on which the licence first was to have effect, and

(b) ending with whichever is the earliest of the times specified in subsection (7).

[F184(7) In the case of a requirement in a notice relating to a vehicle licence, those times are—

(a) the end of the month in which the notice under section 19A(2)(b) or 19B(2)(c) or the further notice under section 19A(3)(d), 19B(3)(d) or 19B(5)(f) was sent,

(b) the date on which the licence was due to expire, and

(c) the end of the month preceding that in which there first had effect a new vehicle licence for the vehicle in question;

and, in a case of a requirement in a notice relating to a trade licence, those times are the times specified in paragraphs (a) and (b).]]

[In a case where a notice is sent as mentioned in section 19B(5)(f) the amounts specified

F185(8) in subsections (2)(b) and (4) are to be calculated on the basis of the rate described in section 4(1)(b) or 13(3A) (whichever is relevant).]]

Textual Amendments

F173 S. 35A inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 33(4) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 32(2)(4)**

F174 Words in s. 35A heading substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(7)(c)**(10)

F175 Words in s. 35A(1)(a) inserted (19.3.1997) by 1997 c. 16, **s. 19(2)(a)**

F176 Words in s. 35A(1)(a) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(7)(a)**(10)

F177 Words in s. 35A(1)(a) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 16(2)(a)**, 22

F178 Words in s. 35A(1)(b) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 16(2)(b)**, 22

F179 S. 35A(3) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 16(3)**, 22

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F180 S. 35A(3)-(7) inserted (31.7.1998 with effect as mentioned in s. 19(5) of the amending Act) by 1998 c. 36, **s. 19(3)(5)**

F181 Words in s. 35A(4) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 16(4)**, 22

F182 S. 35A(5)(a)(b) substituted for words (7.4.2005 with effect as mentioned in s. 7(15) of the amending Act) by Finance Act 2005 (c. 7), **s. 7(6)**

F183 Words in s. 35A(5)(b) substituted (24.7.2002 with application as mentioned in s. 18(4) of the amending Act) by Finance Act 2002 (c. 23), **s. 18(2)**

F184 S. 35A(7) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 16(5)**, 22

F185 S. 35A(8) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(7)(b)**(10)

36 [F186Failed payments]: additional liability.

(1) Where a person has been convicted of an offence under section **[**F187**]**35A**]** in relation to a vehicle licence or a trade licence, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

(2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the appropriate annual rate of vehicle excise duty for each month, or part of a month, in the relevant period.

(3) The reference in subsection (2) to the appropriate annual rate of vehicle excise duty is a reference

[F188**]**(a) in the case of a vehicle licence, to the annual rate which at the beginning of the relevant period was applicable to a vehicle of the description specified in the application, or

(b) in the case of a trade licence, to the basic goods vehicle rate (within the meaning of section 13) which was applicable at that time (or to the annual rate which at that time was applicable**]** to a vehicle falling within sub-paragraph **[**F189**]**(1)(d)**]** of paragraph 2 of that Schedule if the licence was to be used only for vehicles to which that paragraph applies).

[F190**]**(4) For the purposes of this section the relevant period is the period—

(a) beginning with the first day of the period for which the licence was applied for or, if later, the day on which the licence first was to have effect, and

(b) ending with whichever is the earliest of the times specified in subsection (4A).**]**

[F191**]**(4A) In the case of a vehicle licence, those times are—

(a) the end of the month in which the relevant notice was sent,

(b) the date on which the licence was due to expire, and

(c) the end of the month preceding that in which there first had effect a new licence for the vehicle in question;

and, in the case of a trade licence, those times are the times specified in paragraphs (a) and (b).

(4B) In subsection (4A)(a), the "relevant notice" is the notice under section 19A(2)(b) or 19B(2)(c) or the further notice under section 19A(3)(d), 19B(3)(d) or 19B(5)(f) which contained the requirement which was not complied with, resulting in the conviction of an offence under section 35A.**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(5) Where a person has previously been ordered under section 30 to pay an amount for a month or part of a month in the case of a vehicle, any amount which he is ordered to pay under this section in the case of a vehicle licence for the vehicle is to be calculated as if no part of that month were in the relevant period.

[[F192](6) Where—

(a) a person has been convicted of an offence under section 35A in relation to a vehicle licence or a trade licence, and

(b) a requirement to pay an amount with respect to that licence has been imposed on that person by virtue of **[**[F193]section 35A(1)(a)**]**,

the order to pay an amount under this section shall have effect instead of that requirement and the amount to be paid under the order shall be reduced by any amount actually paid in pursuance of the requirement.**]**

[[F194](7) In a case where a notice is sent as mentioned in section 19B(5)(f) the amount specified in subsection (2) is to be calculated on the basis of the rate described in section 4(1)(b) or 13(3A) (whichever is relevant).**]**

Textual Amendments

F186 Words in s. 36 heading substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(8)(b)**(10)

F187 Words in s. 36(1) substituted (1.5.1995 with effect as mentioned in Sch. 4 para. 32(4) of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 32(3)(4)**

F188 S. 36(3)(a)(b) substituted for words (7.4.2005 with effect as mentioned in s. 7(15) of the amending Act) by Finance Act 2005 (c. 7), **s. 7(6)**

F189 Words in s. 36(3)(b) substituted (24.7.2002 with application as mentioned in s. 18(4) of the amending Act) by Finance Act 2002 (c. 23), **s. 18(2)**

F190 S. 36(4)(4A) substituted (31.7.1998 with effect as mentioned in s. 19(5) of the amending Act) for s. 36(4) by 1998 c. 36, **s. 19(3)(5)**

F191 S. 36(4A)(4B) substituted for s. 36(4A) (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 17(2)**, 22

F192 S. 36(6) inserted (31.7.1998 with effect as mentioned in s. 19(5) of the amending Act) by 1998 c. 36, **s. 19(4)(5)**

F193 Words in s. 36(6)(b) substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 17(3)**, 22

F194 S. 36(7) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(8)(a)**(10)

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.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) A person guilty of an offence under subsection (1) is liable on summary conviction [F195]. . . to an excise penalty of—

(a) level 3 on the standard scale [F195]. . ., 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.

Textual Amendments

F195 Words in s. 37(2) repealed (1.5.1995 with effect as mentioned in Sch. 4 para. 37(3) and Sch. 29 Pt.V(3) Note 2 of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. VII para. 37(1)(3), **Sch. 29 Pt.V(3)** Note 2

38 Additional liability for keeper of vehicle chargeable at higher rate.

(1) Where the person convicted of an offence under section 37 is the person by whom the vehicle in respect of which the offence was committed was kept at the time at which it was committed, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

(2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the difference between—

(a) the rate of duty at which the licence in relation to which the offence was committed was taken out, and

(b) the relevant higher rate of duty (within the meaning of section 39) in relation to the vehicle,

for each month, or part of a month, in the relevant period (within the meaning of section 40).

(3) A vehicle is to be taken for the purposes of subsection (2) to have belonged throughout the relevant period to the description of vehicle to which it belonged for the purposes of vehicle excise duty at the date on which the offence was committed, except so far as it is proved to have fallen within some other description for the whole of any month or part of a month in that period.

(4) Where a person is convicted of more than one offence under section 37 in respect of the same vehicle (whether or not in the same proceedings), the court shall (in calculating the amount payable under this section in respect of any of the offences) reduce the amount in relation to any period by any amount ordered to be paid under this section in relation to the period in respect of any other such offence.

39 Relevant higher rate of duty for purposes of section 38.

(1) For the purposes of section 38 the relevant higher rate of duty in relation to a vehicle is the rate provided by this section.

(2) Where—

(a) at the time of the offence the vehicle had a **[**[F196]revenue weight**]** which exceeded that which it had when the licence in relation to which the offence was committed was taken out, and

(b) the licence was taken out at the rate applicable to the previous weight,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the higher weight.

(3) Where—

(a) the vehicle is a tractive unit,

(b) the licence in relation to which the offence was committed was taken out at a rate applicable to the use of the vehicle—

(i) only with semi-trailers having not fewer than two axles, or

(ii) only with semi-trailers having not fewer than three axles, and

(c) the offence consisted in using the vehicle with a semi-trailer with a smaller number of axles,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the use of the vehicle which constituted the offence.

(4) Where—

(a) the licence in relation to which the offence was committed was taken out at a rate applicable, by virtue of paragraph 13 of Schedule 1, to a weight lower than the **[**[F197]revenue weight**]** of the vehicle, and

(b) the offence consisted in using the vehicle in contravention of a condition imposed under or by virtue of sub-paragraph (2) of that paragraph,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the **[**[F198]revenue weight**]** of the vehicle.

(5) Where—

(a) the licence in relation to which the offence was committed was taken out at a rate lower than that applicable to it by reference to its **[**[F199]revenue weight**]**, and

(b) none of subsections (2) to (4) apply,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the **[**[F200]revenue weight**]** of the vehicle.

(6) Where—

(a) the licence in relation to which the offence was committed was taken out at a rate lower than that at which duty was chargeable in respect of the condition, manner or purpose of use of the vehicle which constituted the offence, and

(b) none of subsections (2) to (5) apply,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the condition, manner or purpose of use of the vehicle which constituted the offence.

Textual Amendments

F196 Words in s. 39(2)(a) 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. 22(a), **29**

F197 Words in s. 39(4)(a) 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. 22(b), **29**

F198 Words after para. (b) in s. 39(4) 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. 22(c), **29**

F199 Words in s. 39(5)(a) 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. 22(b), **29**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F200 Words after para. (b) in s. 39(5) 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. 22(c), **29**

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 **[**[F201]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 **[**[F202]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.

Textual Amendments

F201 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**

F202 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**

41 Sections 37 to 40: supplementary.

(1) Where in the case of an offence under section 37 there is made against a person—

(a) an order under **[**[F203]section 12 of the Powers of Criminal Courts (Sentencing) Act 2000**]** discharging him absolutely or conditionally,

[[F204](b) or an order under section 228 of the Criminal Procedure (Scotland) Act 1995 placing him on probation or under 246(2) or (3) of that Act discharging him absolutely, or**]**

(c) an order under the [M5]Probation Act (Northern Ireland) 1950 discharging him absolutely or conditionally or placing him on probation,

he is to be treated for the purposes of sections 38 to 40 as having been convicted.

(2) Section 38 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.

(3) Where a sum is payable by virtue of an order under section 38—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the [M6]Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,

(b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and

(c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the [M7]Administration of Justice Act (Northern Ireland) 1954.

Textual Amendments

F203 Words in s. 41(1)(a) substituted (25.8.2000) by 2000 c. 6, ss. 165(1), 168(1), **Sch. 9 para. 159**

F204 S. 41(1)(b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 90(3)**

Marginal Citations

M5 1950 c. 7 (N.I.).

M6 1980 c. 43.

M7 1954 c. 9 (N.I.).

Offences relating to registration marks

42 Not fixing registration mark.

(1) If a registration mark is not fixed on a vehicle as required by virtue of section 23, the relevant person is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(3) In subsection (1) "the relevant person" means the person driving the vehicle or, where it is not being driven, the person keeping it.

(4) It is a defence for a person charged with an offence under subsection (1) to prove that—

(a) he had no reasonable opportunity to register the vehicle under this Act, and

(b) the vehicle was being driven for the purpose of being so registered.

(5) It is a defence for a person charged with an offence under subsection (1) in relation to a vehicle—

(a) to which section 47 of the [M8]Road Traffic Act 1988 applies by virtue of subsection (2)(b) of that section, or

(b) to which **[**[F205]Article 63 of the Road Traffic (Northern Ireland) Order 1995**]** applies by virtue of paragraph (2)(b) of that Article,

(vehicles manufactured before the prescribed period and used before registration) to prove that he had no reasonable opportunity to register the vehicle under this Act and that the vehicle was being driven in accordance with subsection (6).

(6) A vehicle is being driven in accordance with this subsection if—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) it is being driven for the purposes of, or in connection with, its examination under section 45 of the [M9]Road Traffic Act 1988 in circumstances in which its use is exempted from subsection (1) of section 47 of that Act by regulations under subsection (6) of that section, or

[[F206](b) it is being driven for the purposes of, or in connection with, its examination under Article 61 of the [M10]Road Traffic (Northern Ireland) Order 1995 in circumstances in which its use is exempted from paragraph (1) of Article 63 of that Order by regulations under paragraph (6) of that Article.**]**

Textual Amendments

F205 Words in s. 42(5)(b) substituted (29.4.1996) by 1996 c. 8, **s. 22(1)**

F206 S. 42(6)(b) substituted (29.4.1996) by 1996 c. 8, **s. 22(2)**

Marginal Citations

M8 1988 c. 52.

M9 1988 c. 52.

M10 S.I. 1995/2994 (N.I. 18).

43 Obscured registration mark.

(1) If a registration mark fixed on a vehicle as required by virtue of section 23 is in any way—

(a) obscured, or

(b) rendered, or allowed to become, not easily distinguishable,

the relevant person is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(3) In subsection (1) "the relevant person" means the person driving the vehicle or, where it is not being driven, the person keeping it.

(4) It is a defence for a person charged with an offence under this section to prove that he took all steps which it was reasonably practicable to take to prevent the mark being obscured or rendered not easily distinguishable.

Other offences

[[F207]43A Failure to have nil licence for exempt vehicle.

(1) A person is guilty of an offence if—

(a) he uses, or keeps, on a public road an exempt vehicle,

(b) that vehicle is one in respect of which regulations under this Act require a nil licence to be in force, and

(c) a nil licence is not for the time being in force in respect of the vehicle.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 2 on the standard scale.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3) Subsection (1) has effect subject to the provisions of regulations made by the Secretary of State.

(4) The Secretary of State may, if he thinks fit, compound any proceedings for an offence under this section.**]**

Textual Amendments

F207 S. 43A inserted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 5**; S.I. 1998/560, **art. 2**

[[F208]43B Vehicle identity checks: impersonation of authorised examiners

(1) A person is guilty of an offence if, with intent to deceive, he falsely represents himself to be a person entitled under regulations made by virtue of section 22A(2) to carry out examinations of vehicles in accordance with regulations so made.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.**]**

Textual Amendments

F208 S. 43B inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 5; S.I. 2002/2377, **art. 2**

[[F209]*Offence in respect of incorrectly registered vehicles****]***

Textual Amendments

F209 S. 43C and preceding cross heading inserted (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), **s. 150(1)**; S.I. 2005/1521, **art. 3(1)(u)** (subject to art. 3(4)(5))

[[F210]43C Offence of using an incorrectly registered vehicle

(1) A person is guilty of an offence if, on a public road or in a public place, he uses a vehicle to which subsection (2) applies and in respect of which—
   (a) the name and address of the keeper are not recorded in the register, or
   (b) any of the particulars recorded in the register are incorrect.

(2) This subsection applies to a vehicle if—
   (a) vehicle excise duty is chargeable in respect of it, or
   (b) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force.

(3) It is a defence for a person charged with an offence under subsection (1) to show (as the case may be)—
   (a) that there was no reasonable opportunity, before the material time, to furnish the name and address of the keeper of the vehicle, or
   (b) that there was no reasonable opportunity, before the material time, to furnish particulars correcting the incorrect particulars.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(4) It is also a defence for a person charged with an offence under subsection (1) to show—

(a) that he had reasonable grounds for believing, or that it was reasonable for him to expect, that the name and address of the keeper or the other particulars of registration (as the case may be) were correctly recorded in the register, or

(b) that any exception prescribed in regulations under this section is met.

(5) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(6) The Secretary of State may make regulations prescribing, varying or revoking exceptions for the purposes of subsection (4)(b).

(7) In this section—

"keeper", in relation to a vehicle, means the person by whom it is kept at the material time;

"the register" means the register kept by the Secretary of State under Part 2.**]**

Textual Amendments

F210 S. 43C and preceding cross heading inserted (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), **s. 150(1)**; S.I. 2005/1521, **art. 3(1)(u)** (subject to art. 3(4)(5))

44 Forgery and fraud.

(1) A person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person anything to which subsection (2) applies.

(2) This subsection applies to—

F211(a) . . . . . .

F211(b) . . . . . .

F211(c) . . . . . .

(d) a registration mark,

(e) a registration document, and

(f) a trade plate (including a replacement trade plate).

(3) A person guilty of an offence under this section is liable—

(a) on summary conviction, to a fine not exceeding the statutory maximum, and

(b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Textual Amendments

F211 S. 44(2)(a)-(c) omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 18**, 22

45 False or misleading declarations and information.

(1) A person who in connection with—

(a) an application for a vehicle licence or a trade licence,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) a claim for a rebate under section 20, or

(c) an application for an allocation of registration marks,

makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.

(2) A person who makes a declaration which—

(a) is required by regulations under this Act to be made in respect of a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2, and

(b) to his knowledge is either false or in any material respect misleading,

is guilty of an offence.

[[F212](2A) A person who makes a declaration or statement which—

(a) is required to be made in respect of a vehicle by regulations under section 22, and

(b) to his knowledge is either false or in any material respect misleading,

is guilty of an offence.**]**

(3) A person who—

(a) is required by **[**[F213]virtue of**]** this Act to furnish particulars relating to, or to the keeper of, a vehicle, and

(b) furnishes particulars which to his knowledge are either false or in any material respect misleading,

is guilty of an offence.

[[F214](3A) A person who, in supplying information or producing documents for the purposes of any regulations made under section 61A or 61B**]**—

(a) makes a statement which to his knowledge is false or in any material respect misleading or recklessly makes a statement which is false or in any material respect misleading, or

(b) produces or otherwise makes use of a document which to his knowledge is false or in any material respect misleading,

is guilty of an offence.

[F215](3B) A person who—

(a) with intent to deceive, forges, alters or uses a certificate issued by virtue of section 61A **[**[F216]or 61B**]**;

(b) knowing or believing that it will be used for deception lends such a certificate to another or allows another to alter or use it; or

(c) without reasonable excuse makes or has in his possession any document so closely resembling such a certificate as to be calculated to deceive,

is guilty of an offence.

(4) A person guilty of an offence under this section is liable—

(a) on summary conviction, to a fine not exceeding the statutory maximum, and

(b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Textual Amendments

F212 S. 45(2A) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 11(1)(2)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F213 Words in s. 45(3) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 11(1)(3)**
F214 S. 45(3A)(3B) inserted (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. 24, **29**
F215 S. 45(3A)(3B) inserted (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. 24, **29**
F216 Words in s. 45(3A)(3B)(a) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 15, **17(2)**

Modifications etc. (not altering text)
C5 S. 45 applied (28.7.2000) by 2000 c. 17, **s. 20(10)**
S. 45 applied (1.7.2001) by 2001 c. 9, **s. 8(10)(11)(12)**
C6 S. 45 excluded (8.2.2007) by Wireless Telegraphy Act 2006 (c. 36), **ss. 51(6)**, 126(2)

46 Duty to give information.

(1) Where it is alleged that a vehicle has been used on a road in contravention of section 29, 34 **[**[F217], 37 or 43A**]**—
(a) the person keeping the vehicle shall give such information as he may be required to give in accordance with subsection (7) as to the identity of the driver of the vehicle or any person who used the vehicle, and
(b) any other person shall give such information as it is in his power to give and which may lead to the identification of the driver of the vehicle or any person who used the vehicle if he is required to do so in accordance with subsection (7).

(2) Where it is alleged that a vehicle has been kept on a road in contravention of section 29 **[**[F218]or 43A**]**—
(a) the person keeping the vehicle shall give such information as he may be required to give in accordance with subsection (7) as to the identity of the person who kept the vehicle on the road, and
(b) any other person shall give such information as it is in his power to give and which may lead to the identification of the person who kept the vehicle on the road if he is required to do so in accordance with subsection (7).

(3) Where it is alleged that a vehicle has at any time been used on a road in contravention of section 29 **[**[F219]or 43A**]**, the person who is alleged to have so used the vehicle shall give such information as it is in his power to give as to the identity of the person who was keeping the vehicle at that time if he is required to do so in accordance with subsection (7).

(4) A person who fails to comply with subsection (1), (2) or (3) is guilty of an offence.

(5) A person guilty of an offence under subsection (4) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(6) If a person is charged with an offence under subsection (4) consisting of failing to comply with subsection (1)(a) or (2)(a), it is a defence for him to show to the satisfaction of the court that he did not know, and could not with reasonable diligence have ascertained, the identity of the person or persons concerned.

(7) A person is required to give information in accordance with this subsection if he is required to give the information by or on behalf of—
(a) a chief officer of police or, in Northern Ireland, the Chief Constable of the Royal Ulster Constabulary, or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) the Secretary of State.

Textual Amendments

F217 Words in s. 46(1) substituted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 7(1)(a)**; S.I. 1998/560, **art. 2**

F218 Words in s. 46(2)(3) inserted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 7(1)(b)**; S.I. 1998/560, **art. 2**

F219 Words in s. 46(2)(3) inserted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 7(1)(b)**; S.I. 1998/560, **art. 2**

[F220 46A Duty to give information: offences under regulations.

(1) Subsection (2) applies where it appears to the Secretary of State—

(a) that a person is a person by, through or to whom a vehicle has been sold or disposed of and that he has failed to comply with regulations made by virtue of section 22(1)(d) requiring him to furnish particulars prescribed by the regulations;

(b) that a person is a person by or through whom a vehicle has been sold or disposed of and that he has failed to comply with regulations made by virtue of section 22(1)(dd) requiring him to furnish a document prescribed by the regulations; or

(c) that a person is a person who is surrendering a vehicle licence, or who is not renewing a vehicle licence for a vehicle kept by him or who is keeping an unlicensed vehicle and that he has failed to comply with regulations made by virtue of section 22(1D) requiring him to furnish particulars or make a declaration prescribed by the regulations.

(2) The Secretary of State may serve a notice on the person in question requiring him to give the Secretary of State such information as it in his power to give—

(a) as to the identity of any person who is keeping a specified vehicle or who has kept it at a specified time or during a specified period;

(b) as to the identity of any person by, through or to whom a specified vehicle has been sold or disposed of at a specified time or during a specified period; or

(c) which may lead to the identification of a person falling within paragraph (a) or (b).

(3) A person who fails to comply with a notice under subsection (2) is guilty of an offence.

(4) A person guilty of an offence under subsection (3) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(5) In this section “specified” means specified in a notice under subsection (2).**]**

Textual Amendments

F220 S. 46A inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 12**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

PART IV

LEGAL PROCEEDINGS

Institution and conduct of proceedings

47 Proceedings in England and Wales or Northern Ireland.

(1) No proceedings for an offence under section 29, **[**[F221]31A,**]** 34 **[**[F222],35A**]** or 37 shall be instituted in England and Wales or Northern Ireland except by the Secretary of State or a constable; and no such proceedings shall be instituted there by a constable except with the approval of the Secretary of State.

(2) Proceedings for an offence under—
- (a) section 29, **[**[F221]31A,**]** 34 **[**[F222],35A**]** or 37, or
- (b) regulations under this Act,

may be commenced in England or Wales or Northern Ireland by the Secretary of State or a constable at any time within six months from the date on which evidence sufficient in his opinion to justify the proceedings came to his knowledge.

(3) No proceedings for any offence may be commenced by virtue of subsection (2) more than three years after the commission of the offence.

(4) A certificate—
- (a) stating that the Secretary of State's approval is given for the institution by a constable of any proceedings specified in the certificate, and
- (b) signed by or on behalf of the Secretary of State,

is conclusive evidence of that approval.

(5) A certificate—
- (a) stating the date on which evidence such as is mentioned in subsection (2) came to the knowledge of the Secretary of State or a constable, and
- (b) signed by or on behalf of the Secretary of State or constable,

is conclusive evidence of that date.

(6) A certificate—
- (a) including a statement such as is mentioned in paragraph (a) of subsection (4) or (5), and
- (b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,

is to be deemed to be so signed unless the contrary is proved.

(7) The following provisions of the [M11]Customs and Excise Management Act 1979 do not apply to proceedings in England and Wales or Northern Ireland for any offence under this Act—
- (a) section 145 (which would require such proceedings to be instituted by order of the Secretary of State and certain such proceedings to be commenced in the name of an officer of his), and
- (b) section 146A (which would impose time-limits for bringing such proceedings).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F221 Word in s. 47(1)(2)(a) inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 12**; S.I. 2003/3086, **art. 2(a)**

F222 Words in s. 47(1)(2) inserted (29.4.1996 with effect as mentioned in Sch. 2 para. 14(3) of the amending Act) by 1996 c. 8, s. 23, **Sch. 2 para. 14(1)(a)(3)**

Marginal Citations

M11 1979 c. 2.

48 Proceedings in Scotland.

(1) Summary proceedings for an offence under this Act, except under section 44 or 45, may be instituted in Scotland by the Secretary of State.

(2) The Secretary of State may (despite the provisions of any enactment) institute proceedings by virtue of subsection (1) in any court of summary jurisdiction in Scotland.

(3) Summary proceedings in Scotland in respect of any offence under—

(a) section 29, **[**[F223]31A,**]** 34 **[**[F224],35A**]** 37, 44 or 45, or

(b) regulations under this Act,

may not be commenced more than three years after the commission of the offence.

(4) Subject to that (and despite anything in **[**[F225]section 136 of the Criminal Procedure (Scotland) Act 1995**]** (limitation of time for proceedings in statutory offences)), any such proceedings may be commenced—

(a) in the case of proceedings instituted by the procurator fiscal as a result of information supplied to him by the Secretary of State, at any time within six months from the date on which the information came to the knowledge of the Secretary of State, and

(b) in any other case, at any time within six months from the date on which evidence sufficient in the opinion of the person instituting the proceedings to justify the proceedings came to his knowledge;

and subsection (3) of that section applies for the purposes of this subsection as it applies for the purposes of that section.

(5) A certificate—

(a) stating the date on which information such as is mentioned in subsection (4)(a) came to the knowledge of the Secretary of State, and

(b) signed by or on behalf of the Secretary of State,

is conclusive evidence of that date.

(6) A certificate—

(a) stating the date on which evidence such as is mentioned in subsection (4)(b) came to the knowledge of the person instituting the proceedings, and

(b) signed by or on behalf of that person,

is conclusive evidence of that date.

(7) A certificate—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) including a statement such as is mentioned in paragraph (a) of subsection (5) or (6), and

(b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,

is to be deemed to be so signed unless the contrary is proved.

Textual Amendments

F223 Word in s. 48(3)(a) inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 13**; S.I. 2003/3086, **art. 2(a)**

F224 Words in s. 48(3) inserted (29.4.1996 with effect as mentioned in Sch. 2 para. 14(3) of the amending Act) by 1996 c. 8, s. 23, **Sch. 2 para. 14(1)(b)(3)**

F225 Words in s. 48(4) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 90(4)**

49 Authorised persons.

A person authorised by the Secretary of State for the purposes of this section may on behalf of the Secretary of State conduct and appear in any proceedings by or against the Secretary of State under this Act—

(a) in England and Wales, in a magistrates' court or **[**[F226]the**]** county court,

(b) in Scotland, in any court other than the High Court of Justiciary or the Court of Session, and

(c) in Northern Ireland, in a court of summary jurisdiction or before a county court.

Textual Amendments

F226 Word in s. 49(a) substituted (22.4.2014) by Crime and Courts Act 2013 (c. 22), s. 61(3), **Sch. 9 para. 36**; S.I. 2014/954, art. 2(c) (with art. 3) (with transitional provisions and savings in S.I. 2014/956, arts. 3-11)

50 Time-limit for recovery of underpayments and overpayments.

No proceedings shall be brought—

(a) by the Secretary of State for the recovery of any underpayment of duty on a vehicle licence, or

(b) by any person for the recovery of any overpayment of duty on a vehicle licence taken out by him,

after the end of the period of twelve months beginning with the end of the period in respect of which the licence was taken out.

Evidence

51 Admissions.

(1) This section applies where in any proceedings in England and Wales or Northern Ireland for an offence under section 29 **[**[F227], 34 or 43A**]**—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) it is appropriately proved that there has been served on the accused by post a requirement under section 46(1) or (2) to give information as to the identity of—

(i) the driver of, or a person who used, a particular vehicle, or

(ii) the person who kept a particular vehicle on a road,

on the particular occasion on which the offence is alleged to have been committed, and

(b) a statement in writing is produced to the court purporting to be signed by the accused that he was—

(i) the driver of, or a person who used, that vehicle, or

(ii) the person who kept that vehicle on a road,

on that occasion.

(2) Where this section applies, the court may accept the statement as evidence that the accused was—

(a) the driver of, or a person who used, that vehicle, or

(b) the person who kept that vehicle on a road,

on that occasion.

(3) In subsection (1) "appropriately proved" means proved to the satisfaction of the court—

(a) on oath, or

(b) in the manner prescribed—

(i) in England and Wales, by **[**[F228]Criminal Procedure Rules**]** , or

(ii) in Northern Ireland, by magistrates' courts rules, as defined by Article 2(3) of the [M12]Magistrates' Courts (Northern Ireland) Order 1981.

Textual Amendments

F227 Words in s. 51(1) substituted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 7(2)**; S.I. 1998/560, **art. 2**

F228 Words in s. 51(3)(b)(i) substituted (1.9.2004) by Courts Act 2003 (c. 39), s. 109(1), **Sch. 8 para. 362(a)**; S.I. 2004/2066, **art. 2(c)(xvi)** (subject to art. 3)

Marginal Citations

M12 S.I.1981/1675 (N.I.26).

[[F229]**51A Admissions: offences under regulations.**

(1) Subsection (2) applies in relation to any proceedings in England, Wales or Northern Ireland against a person for an offence on the grounds that—

(a) a vehicle has been sold or disposed of by, through or to him and he has failed to furnish particulars prescribed by regulations made by virtue of section 22(1)(d);

(b) a vehicle has been sold or disposed of by or through him and he has failed to furnish a document prescribed by regulations made by virtue of section 22(1)(dd); or

(c) he has surrendered, or not renewed, a vehicle licence, or is keeping an unlicensed vehicle, and has failed to furnish any particulars or make a declaration prescribed by regulations made by virtue of section 22(1D).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) If—

(a) it is appropriately proved that there has been served on the accused by post a requirement under section 46A to give information as to the identity of the person keeping the vehicle at a particular time, and

(b) a statement in writing is produced to the court purporting to be signed by the accused that he was keeping the vehicle at that time,

the court may accept the statement as evidence that the accused was keeping the vehicle at that time.

(3) In subsection (2) "appropriately proved" has the same meaning as in section 51.**]**

Textual Amendments

F229 S. 51A inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 13**

52 Records.

(1) A statement to which this section applies is admissible in any proceedings as evidence (or, in Scotland, sufficient evidence) of any fact stated in it with respect to matters prescribed by regulations made by the Secretary of State to the same extent as oral evidence of that fact is admissible in the proceedings.

(2) This section applies to a statement contained in a document purporting to be—

(a) a part of the records maintained by the Secretary of State in connection with any functions exercisable by him under or by virtue of this Act,

(b) a copy of a document forming part of those records, or

(c) a note of any information contained in those records,

and to be authenticated by a person authorised to do so by the Secretary of State.

[[F230](3) In this section as it has effect in England and Wales—

"document" means anything in which information of any description is recorded;

"copy", in relation to a document, means anything onto which information recorded in the document has been copied, by whatever means and whether directly or indirectly; and

"statement" means any representation of fact, however made.

[F230](4) In this section as it has effect in Scotland, "document" and "statement" have the same meanings as in section 17(3) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968, and the reference to a copy of a document shall be construed in accordance with section 17(4) of that Act.

[F231](5) . . . . . .

[F230](6) Nothing in subsection (4) [F232]. . .limits to civil proceedings the references to proceedings in subsection (1).**]**

Textual Amendments

F230 S. 52(3)-(6) substituted (31.1.1997) for s. 52(3)-(5) by 1995 c. 38, s. 15(1), **Sch. 1 para. 19** (with ss. 1(3), 6(4)(5), 14); S.I. 1996/3217, **art. 2**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F231 S. 52(5) repealed (6.9.1999) by S.I. 1997/2983 (N.I. 21), art. 13(2), **Sch. 2** (with art. 12); S.R. 1999/339, **art. 2**

F232 Words in s. 52(6) repealed (6.9.1999) by S.I. 1997/2983 (N.I. 21), art. 13(2), **Sch. 2** (with art. 12); S.R. 1999/339, **art. 2**

53 Burden of proof.

Where in any proceedings for an offence under section 29, **[**[F233]31A,**]** 34, 37 or 45 any question arises as to—

(a) the number of vehicles used,

(b) the character, weight or cylinder capacity of a vehicle,

(c) the seating capacity of a vehicle, or

(d) the purpose for which a vehicle has been used,

the burden of proof in respect of the matter lies on the accused.

Textual Amendments

F233 Word in s. 53 inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 14**; S.I. 2003/3086, **art. 2(a)**

54 Single witness sufficient in certain Scottish proceedings.

In any proceedings in Scotland for an offence under section 29 **[**[F234], 31A**]** or 33 the accused may be convicted on the evidence of one witness.

Textual Amendments

F234 Words in s. 54 inserted (19.12.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 15**; S.I. 2003/3086, **art. 2(a)**

55 Guilty plea by absent accused.

(1) This section applies where, under section **[**[F235]12(5)**]** of the [M13]Magistrates' Courts Act 1980 or Article 24(2) of the [M14]Magistrates' Courts (Northern Ireland) Order 1981, a person is convicted in his absence of **[**[F236]an offence under section 29 or 35A**]** and it is appropriately proved that a relevant notice was served on the accused with a summons

(2) In subsection (1) "appropriately proved" means—

(a) in England and Wales, proved to the satisfaction of the court—

(i) on oath, or

(ii) in the manner prescribed by **[**[F237]Criminal Procedure Rules**]** , and

(b) in Northern Ireland, proved to the satisfaction of the court—

(i) on oath,

(ii) by affidavit, or

(iii) in the manner prescribed by magistrates' courts rules, as defined by Article 2(3) of the Magistrates' Courts (Northern Ireland) Order 1981.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3) In this section "relevant notice", in relation to an accused, means a notice stating that, in the event of his being convicted of the offence, it will be alleged that an order requiring him to pay an amount specified in the notice falls to be made by the court—
  (a) in a case within subsection (1)(a), under section 30, or
  (b) in a case within subsection (1)(b), under section 36.

(4) Where this section applies, the court shall proceed under section 30, or section 36, as if the amount specified in the relevant notice were the amount calculated in accordance with that section.

(5) The court shall not so proceed if it is stated in the notification purporting to be given by or on behalf of the accused under—
  (a) section **[**[F238]12(4)**]** of the [M15]Magistrates' Courts Act 1980, or
  (b) Article 24(2) of the [M16]Magistrates' Courts (Northern Ireland) Order 1981,

that the amount specified in the relevant notice is inappropriate.

Textual Amendments

F235 Words in s. 55(1) substituted (1.9.1998) by 1998 c. 15, **s. 4(2)(c)**; S.I. 1998/1837, **art. 2**

F236 Words in s. 55(1) substituted (29.4.1996 with effect as mentioned in Sch. 2 para. 14(3) of the amending Act) for s. 55(1)(a)(b) by 1996 c. 8, s. 23, **Sch. 2 para. 14(2)(3)**

F237 Words in s. 55(2)(a)(ii) substituted (1.9.2004) by Courts Act 2003 (c. 39), s. 109(1), **Sch. 8 para. 362(b)**; S.I. 2004/2066, **art. 2(c)(xvi)** (subject to art. 3)

F238 Words in s. 55(5)(a) substituted (1.9.1998) by 1998 c. 15, **s. 4(1)(b)**; S.I. 1998/1837, **art. 2**

Marginal Citations

M13 1980 c. 43.

M14 S.I. 1981/1675 (N.I.26).

M15 1980 c. 43.

M16 S.I. 1981/1675 (N.I.26).

Penalties etc.

56 Penalties and fines.

(1) Any penalty recovered under or by virtue of this Act shall be paid into the Consolidated Fund.

(2) Section 151 of the [M17]Customs and Excise Management Act 1979 (application of penalties) does not apply to penalties recovered under or by virtue of this Act.

(3) Any fine imposed under or by virtue of this Act which (apart from this subsection) would not be paid into the Consolidated Fund shall be so paid.

Marginal Citations

M17 1979 c. 2.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

PART V

SUPPLEMENTARY

Regulations and orders

57 Regulations.

(1) The Secretary of State may make regulations generally for the purpose of carrying into effect the provisions of this Act [F239]. . ..

(2) Regulations under this Act—
- (a) may make different provision for different cases or circumstances, and
- (b) may contain such incidental, consequential and supplemental provisions as the Secretary of State considers expedient for the purposes of the regulations.

(3) Regulations under this Act (other than regulations under section 26 or 27)—
- (a) may make different provision for different parts of the United Kingdom, and
- (b) may provide for exemptions from any provision of the regulations.

(4) Nothing in any other provision of this Act limits subsections (1) to (3).

(5) Regulations under sections 20(4), 22, 23(4) and (5), 24(1) to (3) and 28 may provide that any document for which provision is made by the regulations—
- (a) is to be in such form, and
- (b) is to contain such particulars,

as may be specified by a person prescribed by the regulations.

(6) Any power to make regulations under this Act is exercisable by statutory instrument.

(7) A statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of either House of Parliament.

[[F240](7A) Subsection (7) does not apply to a statutory instrument containing regulations under section 7A to which subsection (6) of that section applies.**]**

(8) [F241]. . . . . .

Textual Amendments

F239 Words in s. 57(1) repealed (29.4.1996) by 1996 c. 8, ss. 23, 205, Sch. 16, **Sch. 41 Pt. II** Note

F240 S. 57(7A) inserted (30.11.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 16**; S.I. 2003/3086, **art. 2(b)**

F241 S. 57(8) repealed (24.7.2002) by Finance Act 2002 (c. 23), **ss. 20(2)(b)**, 141, **Sch. 40 Pt. 1(5)**

58 Fees prescribed by regulations.

(1) Any fee prescribed by regulations under section [F242]... **[**[F243]14(4)(b) or 19C(2)**]** , and any charge prescribed by regulations under section 25(1), shall be of an amount approved by the Treasury.

(2) Section 128 of the [M18]Finance Act 1990 (power to provide for repayment of fees and charges) applies to any power under this Act to make provision for payment of a fee

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

or charge as it applies to any power to make such provision conferred before that Act was passed.

Textual Amendments

F242 Word in s. 58 omitted (1.10.2014) by virtue of Finance Act 2014 (c. 26), **Sch. 19 paras. 19**, 22

F243 Words in s. 58(1) substituted (22.7.2004 with effect as mentioned in s. 18(4) of the amending Act) by Finance Act 2004 (c. 12), **s. 18(3)**

Marginal Citations

M18 1990 c. 29.

59 Regulations: offences.

(1) A person who contravenes or fails to comply with any regulations under this Act (other than any regulations under section 24, 26, 27 or 28) is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding—

(a) in the case of regulations prescribed by regulations made by the Secretary of State as regulations to which this paragraph applies, level 3 on the standard scale, and

(b) in any other case, level 2 on the standard scale.

(3) The prescribing of regulations as regulations to which subsection (2)(a) applies does not affect the punishment for a contravention of, or failure to comply with, the regulations before they were so prescribed.

(4) Regulations under section 24 or 28 may provide that a person who contravenes or fails to comply with any specified provision of the regulations is guilty of an offence.

(5) A person guilty of such an offence is liable on summary conviction to a fine not exceeding—

(a) in the case of regulations under section 24, level 1 on the standard scale, and

(b) in the case of regulations under section 28, level 3 on the standard scale.

[[F244](6) The Secretary of State may, if he sees fit, compound any proceedings for an offence—

(a) under subsection (1), or

(b) under regulations under section 24 or 28.**]**

Textual Amendments

F244 S. 59(6) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 15**

Modifications etc. (not altering text)

C7 S. 59(2)(a) applied (1.9.2001) by S.I. 2001/561, **reg. 11(4)**

60 Orders.

(1) Any power of the Secretary of State to make an order under this Act is exercisable by statutory instrument.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) A statutory instrument containing an order under section 3(3) **[**[F245], paragraph 18(4) of Schedule 1**]** or paragraph 8 of Schedule 4 is subject to annulment in pursuance of a resolution of either House of Parliament.

(3) No order is to be made under **[**[F246]section 5(3) or**]** paragraph 5(5) of Schedule 1 unless a draft of the order has been laid before, and approved by a resolution of, each House of Parliament.

Textual Amendments

F245 Words in s. 60(2) inserted (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. 25, **29**

F246 Words in s. 60(3) inserted (19.7.2007) by Finance Act 2007 (c. 11), **s. 106(2)**

Interpretation

[[F247]**60A Meaning of "revenue weight".**

(1) Any reference in this Act to the revenue weight of a vehicle is a reference—
- (a) where it has a confirmed maximum weight, to that weight; and
- (b) in any other case, to the weight determined in accordance with the following provisions of this section.

(2) For the purposes of this Act a vehicle which does not have a confirmed maximum weight shall have a revenue weight which, subject to the following provisions of this section, is equal to its design weight.

(3) Subject to subsection (4), the design weight of a vehicle is, for the purposes of this section—
- (a) in the case of a tractive unit, the weight which is required, by the design and any subsequent adaptations of that vehicle, not to be exceeded by an articulated vehicle which—
  - (i) consists of the vehicle and any semi-trailer capable of being drawn by it, and
  - (ii) is in normal use and travelling on a road laden;

  and
- (b) in the case of any other vehicle, the weight which the vehicle itself is designed or adapted not to exceed when in normal use and travelling on a road laden.

(4) Where, at any time, a vehicle—
- (a) does not have a confirmed maximum weight,
- (b) has previously had such a weight, and
- (c) has not acquired a different design weight by reason of any adaptation made since the most recent occasion on which it had a confirmed maximum weight,

the vehicle's design weight at that time shall be equal to its confirmed maximum weight on that occasion.

(5) An adaptation reducing the design weight of a vehicle shall be disregarded for the purposes of this section unless it is a permanent adaptation.

(6) For the purposes of this Act where—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) a vehicle which does not have a confirmed maximum weight is used on a public road in the United Kingdom, and

(b) at the time when it is so used—

(i) the weight of the vehicle, or

(ii) in the case of a tractive unit used as part of an articulated vehicle consisting of the vehicle and a semi-trailer, the weight of the articulated vehicle,

exceeds what, apart from this subsection, would be the vehicle's design weight,

it shall be conclusively presumed, as against the person using the vehicle, that the vehicle has been temporarily adapted so as to have a design weight while being so used equal to the actual weight of the vehicle or articulated vehicle at that time.

(7) For the purposes of this Act limitations on the space available on a vehicle for carrying a load shall be disregarded in determining the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden.

(8) A vehicle which does not have a confirmed maximum weight shall not at any time be taken to have a revenue weight which is greater than the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain.

(9) A vehicle has a confirmed maximum weight at any time if at that time—

(a) it has a plated gross weight or a plated train weight; and

(b) that weight is the maximum laden weight **[**[F248]which must not be equalled or exceeded in order for**]** that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer **[**[F249]to lawfully**]** be used in Great Britain;

and the confirmed maximum weight of a vehicle with such a weight shall be taken to be the weight referred to in paragraph (a).

(10) Where any vehicle has a special maximum weight in Northern Ireland which is greater than the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain, this section shall have effect, in relation to that vehicle, as if the references to Great Britain in subsections (8) and (9) were references to Northern Ireland.

(11) For the purposes of this section a vehicle has a special maximum weight in Northern Ireland if an order under Article 29(3) of the [M19]Road Traffic (Northern Ireland) Order 1981 (authorisation of use on roads of vehicles and trailers not complying with regulations) has effect in relation to that vehicle for determining the maximum laden weight at which it may lawfully be used in Northern Ireland or, as the case may be, for determining the maximum laden weight at which an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used there.**]**

Textual Amendments

F247 S. 60A inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 29 of the amending Act) by 1995 c. 4, **s. 19**, Pt. IV paras. 26, 29

F248 Words in s. 60A(9)(b) substituted (with effect in accordance with s. 90(4) of the amending Act) by Finance Act 2014 (c. 26), **s. 90(2)(a)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F249 Words in s. 60A(9)(b) substituted (with effect in accordance with s. 90(4) of the amending Act) by Finance Act 2014 (c. 26), **s. 90(2)(b)**

Modifications etc. (not altering text)

C8 S. 60A modified (N.I.) (1.7.2012) by The Goods Vehicles (Licensing of Operators) Regulations (Northern Ireland) 2012 (S.R. 2012/261), regs. 1, **32(3)**

Marginal Citations

M19 S.I. 1981/154 (N.I. 1).

61 Vehicle weights.

(1) In this Act a reference to the plated gross weight of a goods vehicle or trailer is a reference—

(a) in the case of a trailer which may lawfully be used in Great Britain without a Ministry plate (within the meaning of regulations under section 41 or 49 of the [M20]Road Traffic Act 1988), to the maximum laden weight at which the trailer may lawfully be used in Great Britain, and

(b) otherwise, to the weight which is the maximum gross weight which may not be **[**[F250]equalled or**]** exceeded in Great Britain for the vehicle or trailer as indicated on the appropriate plate.

(2) In this Act a reference to the plated train weight of a vehicle is a reference to the weight which is the maximum gross weight which may not be **[**[F251]equalled or**]** exceeded in Great Britain for an articulated vehicle consisting of the vehicle and any semi-trailer which may be drawn by it as indicated on the appropriate plate.

(3) In subsections (1) and (2) "appropriate plate", in relation to a vehicle or trailer, means—

(a) where a Ministry plate (within the meaning of regulations under section 41 or 49 of the Road Traffic Act 1988) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate, **[**[F252]and**]**

(b) where paragraph (a) does not apply but such a certificate is in force for the vehicle or trailer, that certificate, [F253]...

[F253](c) . . . . . .

[[F254](3A) Where it appears to the Secretary of State that there is a description of document which—

(a) falls to be treated for some or all of the purposes of the [M21]Road Traffic Act 1988 as if it were a plating certificate, or

(b) is issued under the law of any state in the European Economic Area for purposes which are or include purposes corresponding to those for which such a certificate is issued,

he may by regulations provide for references in this section to a plating certificate to have effect as if they included references to a document of that description.**]**

(4) . . . . . .

[F255](5) . . . . . .

(6) In this Act "weight unladen"—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) in England and Wales and Scotland, has the same meaning as it has for the purposes of the [M22]Road Traffic Act 1988 by virtue of section 190 of that Act, and

[[F256](b) in Northern Ireland, has the same meaning as it has for the purposes of the Road Traffic (Northern Ireland) Order 1995 by virtue of Article 7 of that Order.**]**

[F255](7) . . . . . .

(8) In this section "trailer" has the same meaning as in Part VIII of Schedule 1.

Textual Amendments

F250 Words in s. 61(1)(b) inserted (with effect in accordance with s. 90(4) of the amending Act) by Finance Act 2014 (c. 26), **s. 90(3)(a)**

F251 Words in s. 61(2) inserted (with effect in accordance with s. 90(4) of the amending Act) by Finance Act 2014 (c. 26), **s. 90(3)(b)**

F252 Words in s. 61(3)(a) inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 29 of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 27(1)(a), **29**

F253 S. 61(3)(c) and preceding word repealed (1.5.1995 with effect as mentioned in Sch. 4 para. 29 and Sch. 29 Pt. V(2) Note of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 27(1)(b), 29, **Sch. 29 Pt. V(2)** Note

F254 S. 61(3A) inserted (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. 27(2), **29**

F255 S. 61(4)(5)(7) repealed (1.5.1995 with effect as mentioned in Sch. 4 para. 29 and Sch. 29 Pt. V(2) Note of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. IV paras. 27(3), 29, **Sch. 29 Pt. V(2)** Note

F256 S. 61(6)(b) substituted (29.4.1996) by 1996 c. 8, **s. 22(4)**

Marginal Citations

M20 1988 c. 52.

M21 1988 c. 52.

M22 1988 c. 52.

[[F257]**61A Certificates etc. as to vehicle weight.**

(1) The Secretary of State may by regulations make provision—

(a) for the making of an application to the Secretary of State for the issue of a certificate stating the design weight of a vehicle;

(b) for the manner in which any determination of the design weight of any vehicle is to be made on such an application and for the issue of a certificate on the making of such a determination;

(c) for the examination, for the purposes of the determination of the design weight of a vehicle, of that vehicle by such persons, and in such manner, as may be prescribed by the regulations;

(d) for a certificate issued on the making of such a determination to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed by the regulations;

(e) for the Secretary of State to be entitled, in cases prescribed by the regulations, to require the production of such a certificate before making a determination for the purposes of section 7(5); and

(f) for appeals against determinations made in accordance with the regulations.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) Regulations under this section may provide for an adaptation of a vehicle—
  (a) to be taken into account in determining the design weight of a vehicle in a case to which section 60A(6) does not apply, or
  (b) to be treated as permanent for the purposes of section 60A(5),

if, and only if, it is an adaptation with respect to which a certificate has been issued under the regulations.

(3) Regulations under this section may provide that such documents purporting to be plating certificates (within the meaning of Part II of the [M23]Road Traffic Act 1988) as satisfy requirements prescribed by the regulations are to have effect, for some or all of the purposes of this Act, as if they were certificates issued under such regulations.

(4) Without prejudice to the generality of the preceding provisions of this section, regulations under this section may, in relation to—
  (a) the examination of a vehicle on an application under the regulations, or
  (b) any appeals against determinations made for the purposes of the issue of a certificate in accordance with the regulations,

make provision corresponding to, or applying (with or without modifications), any of the provisions having effect by virtue of so much of sections 49 to 51 of the [M24]Road Traffic Act 1988 as relates to examinations authorised by virtue of, or appeals under, any of those sections.

(5) In this section "design weight" has the same meaning as in section 60A.**]**

Textual Amendments

F257 S. 61A inserted (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. 28, **29**

Marginal Citations

M23 1988 c. 52.
M24 1988 c. 52.

[[F258]61B Certificates as to reduced pollution.

(1) The Secretary of State may by regulations make provision—
  (a) for the making of an application to the Secretary of State for the issue in respect of an eligible vehicle of a reduced pollution certificate;
  (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
  [[F259](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);**]**
  (c) for the **[**[F260]Secretary of State to specify cases in which a determination is to be made only after an examination of an eligible vehicle**]** by such persons, and in such manner, as may be prescribed;
  (d) for a fee to be paid **[**[F261]in respect of a determination**]**;

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(e) for a reduced pollution certificate to be issued in respect of an eligible vehicle if, and only if, it is found, **[**[F262]in accordance with the regulations,**]** that the reduced pollution requirements are satisfied with respect to it;

(f) for the form and content of such a certificate;

(g) for such a certificate to be valid for such period as the Secretary of State may determine;

(h) for the revocation, cancellation or surrender of such a certificate before the end of any such period;

(i) for the Secretary of State to be entitled to require the return to him of such a certificate that has been revoked;

(j) for the fact that such a certificate is, or is not, in force in respect of a vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed;

(k) for the Secretary of State to be entitled, in prescribed cases, to require the production of such a certificate before making a determination for the purposes of section 7(5); and

(l) for appeals against any determination not to issue such a certificate.

[[F263](2) For the purposes of this Act, the reduced pollution requirements are satisfied with respect to a vehicle at any time if, at that time, prescribed requirements relating to the vehicle's emissions are satisfied as a result of—

(a) the design, construction or equipment of the vehicle as manufactured; or

(b) adaptations of a prescribed description having been made to the vehicle after a prescribed date.

(2A) Different requirements may be prescribed under subsection (2) for vehicles first registered at different times.**]**

(3) Without prejudice to the generality of subsection (1), for the purpose of enabling the Secretary of State to determine whether the reduced pollution requirements are satisfied at any time with respect to a vehicle in respect of which a reduced pollution certificate is in force, regulations under this section—

(a) may authorise such person as may be prescribed to require the vehicle to be re-examined **[**[F264](or, if not previously examined, examined) in accordance with the regulations ("a post-certification examination")**]**;

(b) may provide for a fee to be paid for **[**[F265]a post-certification examination**]**;

(c) may provide for the refund of such a fee if it is found, on **[**[F266]a post-certification examination**]**, that the reduced pollution requirements are satisfied with respect to the vehicle.

(4) In this section "eligible vehicle" means—

(a) a bus, as defined in paragraph 3(2) of Schedule 1;

(b) a vehicle to which paragraph 6 of Schedule 1 applies;

(c) a haulage vehicle, as defined in paragraph 7(2) of Schedule 1, other than a showman's vehicle; or

(d) a goods vehicle, other than one falling within paragraph 9(2) or 11(2) of Schedule 1.

(5) In this section "prescribed" means prescribed by regulations made by the Secretary of State.**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F258 S. 61B inserted (31.7.1998) by 1998 c. 36, s. 16, **Sch. 1 para. 2**
F259 S. 61B(1)(ba) inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(2)**
F260 Words in s. 61B(1)(c) substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(3)**
F261 Words in s. 61B(1)(d) substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(4)**
F262 Words in s. 61B(1)(e) substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(5)**
F263 S. 61B(2)(2A) substituted (19.7.2006) for s. 61B(2) by Finance Act 2006 (c. 25), **s. 14**
F264 Words in s. 61B(3)(a) substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(6)(a)**
F265 Words in s. 61B(3)(b) substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(6)(b)**
F266 Words in s. 61B(3)(c) substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 148(6)(c)**

62 Other definitions.

(1) In this Act, unless the context otherwise requires—

"axle", in relation to a vehicle, includes—

(a) two or more stub axles which are fitted on opposite sides of the longitudinal axis of the vehicle so as to form a pair in the case of two stub axles or pairs in the case of more than two stub axles,

(b) a single stub axle which is not one of a pair, and

(c) a retractable axle,

("stub axle" meaning an axle on which only one wheel is mounted),

F267 . . . . . .

[F268"armed forces independence payment" means armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004,**]**

"business" includes the performance by a local or public authority of its functions,

"disabled person" means a person suffering from a physical or mental defect or disability,

"exempt vehicle" means a vehicle in respect of which vehicle excise duty is not chargeable,

[F269"first vehicle licence", in relation to a vehicle, means (subject to subsections (1B) and (1C)) the vehicle licence for the vehicle on the issue of which the vehicle is first registered under this Act (so that, if the vehicle is first registered on the issue of a nil licence, there is no first vehicle licence in relation to it),**]**

F267 . . . . . .

"goods vehicle" means a vehicle constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or not,

"motor dealer" means a person carrying on the business of selling or supplying vehicles,

"motor trader" means—

(a) a manufacturer or repairer of, or dealer in, vehicles, or

(b) any other description of person who carries on a business of such description as may be prescribed by regulations made by the Secretary of State,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

and a person is treated as a dealer in vehicles if he carries on a business consisting wholly or mainly of collecting and delivering vehicles, and not including any other activities except activities as a manufacturer or repairer of, or dealer in, vehicles,

[[F270]"nil licence" means a **[**[F271]licence**]** issued by the Secretary of State in pursuance of regulations under this Act in respect of a vehicle which is an exempt vehicle,**]**

[[F268]"personal independence payment" means personal independence payment under—

(a) the Welfare Reform Act 2012, or

(b) the corresponding provision having effect in Northern Ireland,**]**

"public road"—

(a) in England and Wales and Northern Ireland, means a road which is repairable at the public expense, and

(b) in Scotland, has the same meaning as in the [M25]Roads (Scotland) Act 1984,

"registration mark" is to be construed in accordance with section 23(1),

"relevant right" is to be construed in accordance with section 27(3)(a) and (b),

"right of retention" is to be construed in accordance with section 26(1) and **[**[F272](1A)**]**,

"rigid goods vehicle" means a goods vehicle which is not a tractive unit,

[F267] . . . . . .

[F267] . . . . . .

"showman's goods vehicle" means a showman's vehicle which—

(a) is a goods vehicle, and

(b) is permanently fitted with a living van or some other special type of body or superstructure forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act,

"showman's vehicle" means a vehicle—

(a) registered under this Act in the name of a person following the business of a travelling showman, and

(b) used solely by him for the purposes of his business and for no other purpose,

"temporary licence" is to be construed in accordance with section 9(1),

"tractive unit" means a goods vehicle to which a semi-trailer may be so attached that—

(a) part of the semi-trailer is superimposed on part of the goods vehicle, and

(b) when the semi-trailer is uniformly loaded, not less than twenty per cent. of the weight of its load is borne by the goods vehicle,

"trade licence" is to be construed in accordance with section 11,

[[F273]"vehicle" shall be construed in accordance with section 1(1B),**]**

"vehicle excise duty" is to be construed in accordance with section 1(1),

"vehicle licence" is to be construed in accordance with section 1(2), and

"vehicle tester" means a person, other than a motor trader, who regularly in the course of his business engages in the testing on roads of vehicles belonging to other persons.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[[F274](1A) For the purposes of this Act, a vehicle is not an electrically propelled vehicle unless the electrical motive power is derived from—

(a) a source external to the vehicle, or

(b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.**]**

[[F275](1B) Where a vehicle is first registered under this Act on the issue of a temporary licence, the "first vehicle licence" in relation to the vehicle is the first vehicle licence subsequently issued for it.

(1C) Where a vehicle—

(a) has been registered under the law of a country or territory outside the United Kingdom,

(b) is first registered under this Act more than 6 months after the time when it was first registered as mentioned in paragraph (a), and

(c) has travelled more than 6,000 kilometres under its own power before it is first registered under this Act,

there is no first vehicle licence in relation to the vehicle.**]**

(2) For the purposes of this Act and any other enactment relating to the keeping of vehicles on public roads, a person keeps a vehicle on a public road if he causes it to be on such a road for any period, however short, when it is not in use there.

Textual Amendments

F267 Definitions in s. 62(1) repealed (1.5.1995 with effect as mentioned in Sch. 29 Pt. V(2) Note of the amending Act) by 1995 c. 4, s. 19, **Sch. 29 Pt. V(2)** Note

F268 Words in s. 62(1) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 4**, 7

F269 Words in s. 62(1) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 4(2)**

F270 Definition in s. 62(1) inserted (1.4.1998) by 1997 c. 16, s. 18, **Sch. 3 para. 7(3)**; S.I. 1998/560, **art. 2**

F271 Word in s. 62 substituted (1.10.2014) by Finance Act 2014 (c. 26), **Sch. 19 paras. 20**, 22

F272 Words in s. 62(1) substituted (19.7.2007) by Vehicle Registration Marks Act 2007 (c. 14), **s. 1(3)**

F273 S. 62(1): definition of "vehicle" substituted (30.11.2003) by Finance Act 2002 (c. 23), s. 19, **Sch. 5 para. 17**; S.I. 2003/3086, **art. 2(b)**

F274 S. 62(1A) inserted (29.4.1996 with effect as mentioned in s. 15(4) of the amending Act) by 1996 c. 8, **s. 15(3)(4)**

F275 S. 62(1B)(1C) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 4(3)**

Marginal Citations

M25 1984 c. 54.

Other supplementary provisions

63 Consequential amendments.

The enactments and instruments specified in Schedule 3 are amended in accordance with that Schedule in consequence of the provisions of this Act.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

64 Transitionals etc.

Schedule 4 has effect for—

(a) making transitional provisions in consequence of this Act and savings in connection with the repeals and revocations made by this Act,

(b) re-enacting provisions repealed by this Act when not in force, and

(c) making transitory modifications of this Act.

65 Repeals and revocations.

The enactments specified in Part I of Schedule 5 are repealed, and the instruments specified in Part II of that Schedule are revoked, to the extent specified in the third column of that Schedule.

66 Commencement.

(1) This Act shall come into force on 1st September 1994.

(2) Subsection (1) is subject to Schedule 4.

67 Extent.

This Act extends to Northern Ireland.

68 Short title.

This Act may be cited as the Vehicle Excise and Registration Act 1994.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

SCHEDULES

SCHEDULE 1

Section 2.

ANNUAL RATES OF DUTY

PART I

GENERAL

[F276 1 (1) [F277 Except in the case of a vehicle having an engine with a cylinder capacity not exceeding [F278 1,549 cubic centimetres], the] annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is [F279 the general rate].

(2) The general rate is [F280 £230].

F281 [(2A) In the case of a vehicle having an engine with a cylinder capacity not exceeding [F282 1,549 cubic centimetres], the general rate is [F283 £145].]

F284 [(2B) For the purposes of this Schedule the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.]

F285 (3) . . . . . .

F285 (4) . . . . . .

F285 (5) . . . . . .]

Textual Amendments

F276 By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), **16** it is provided that Sch. 1 para. 1 is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

F277 Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, **s. 8(2)(5)**

F278 By 2001 c. 9, **s. 8(1)(11)(12)** it is provided (1.7.2001) that the words in Sch. 1 para. 1(2) are substituted

F279 Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, **s. 18(2)(a)(5)**

F280 Sum in Sch. 1 para. 1(2) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(2)(a)**

F281 Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, **s. 8(3)(5)**

F282 Words in Sch. 1 para. 1(2A) substituted (1.7.2001) by 2001 c. 9, **s. 8(1)(11)(12)**

F283 Sum in Sch. 1 para. 1(2A) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(2)(b)**

F284 Sch. 1 para. 1(2B) inserted (24.7.2002) by Finance Act 2002 (c. 23), **s. 20(1)** (with s. 20(3))

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F285 Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(b)(5), 205, **Sch. 41 Pt. II(3)** Note

[F286 1ZA (1) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is 50 per cent of the rate which (but for this paragraph) would be applicable.

(2) This paragraph applies to a vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who is in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if—

(a) the vehicle is registered under this Act in the name of the disabled person, and

(b) no other vehicle registered in his or her name under this Act is—

(i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or

(ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.

(3) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

(a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or

(b) corresponding provision having effect in Northern Ireland.

(4) For the purposes of sub-paragraph (2), a vehicle is to be treated as registered under this Act in the name of a person in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—

(a) an appointee, or

(b) a person nominated for the purposes of this paragraph by the person or an appointee.

(5) In sub-paragraph (4) "appointee" means a person appointed pursuant to regulations made under (or having effect as if made under) the Social Security Administration Act 1992 or the Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of personal independence payment.]

Textual Amendments

F286 Sch. 1 para. 1ZA inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 5**, 7

[F287 PART IA

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

F287 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, **Sch. 3**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

Vehicles to which this Part applies

1A (1) This Part of this Schedule applies to a vehicle which—

(a) is first registered**[**[F288], under this Act or under the law of a country or territory outside the United Kingdom,**]** on or after 1st March 2001, and

(b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—

(i) identifies the vehicle as having been approved as a light passenger vehicle, and

(ii) specifies a CO_2 emissions figure in terms of grams per kilometre driven.

(2) In sub-paragraph (1)(b)(i) a "light passenger vehicle" means a vehicle within Category M1 of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver's seat).

(3) For the purposes of this Part of this Schedule "the applicable CO_2 emissions figure" is—

(a) where the EC certificate of conformity or UK approval certificate specifies only one CO_2 emissions figure, that figure, and

(b) where it specifies more than one, the figure specified as the CO_2 emissions (combined) figure.

(4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO_2 emissions figures in terms of grams per kilometre driven for different fuels, "the applicable CO_2 emissions figure" is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO_2 emissions (combined) figure specified.

(5) If a vehicle is on first registration**[**[F289], under this Act or under the law of a country or territory outside the United Kingdom,**]** a vehicle to which this Part of this Schedule applies—

(a) its status as such a vehicle, and

(b) the applicable CO_2 emissions figure,

are not affected by any subsequent modification of the vehicle.

Textual Amendments

F288 Words in Sch. 1 para. 1A(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(2)(a)**

F289 Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(2)(b)**

Graduated rates of duty

[[F290]1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with **[**[F291]the following **[**[F292]tables**]]** by reference to—

(a) the applicable CO_2 emissions figure, [F293]...

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) whether the vehicle qualifies for the reduced rate of duty **[**[F294]or is liable to the standard**]** rate of duty, **[**[F295]and

(c) whether or not the duty is payable on the first vehicle licence for the vehicle.**]**

[[F296]TABLE 1

RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

CO_2 emissions figure		***Rate***	
(1)	***(2)***	***(3)***	***(4)***
Exceeding	***Not exceeding***	***Reduced rate***	***Standard rate***
g/km	***g/km***	***£***	***£***
130	140	120	130
140	150	135	145
150	165	170	180
165	175	280	290
175	185	335	345
185	200	475	485
200	225	625	635
225	255	850	860
255		1080	1090

TABLE 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

CO_2 emissions figure		***Rate***	
(1)	***(2)***	***(3)***	***(4)***
Exceeding	***Not exceeding***	***Reduced rate***	***Standard rate***
g/km	***g/km***	***£***	***£***
100	110	10	20
110	120	20	30
120	130	100	110
130	140	120	130
140	150	135	145
150	165	170	180
165	175	195	205
175	185	215	225

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

185	200	255	265
200	225	275	285
225	255	475	485
255		490	500**]**

[[F297]Table 2 has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

(a) **[**[F298]in column (3), in the last two rows, "275" were substituted for "475" and "490", and

(b) in column (4), in the last two rows, "285" were substituted for "485" and "500".**]]**

Textual Amendments

F290 Sch. 1 para. 1B substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), **s. 13(3)**

F291 Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by Finance Act 2007 (c. 11), **s. 11(3)(4)**

F292 Word in Sch. 1 para. 1B substituted (with effect in accordance with s. 14(10) of the amending Act) by Finance Act 2009 (c. 10), **s. 14(4)**

F293 Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with s. 14(10) of the amending Act) by virtue of Finance Act 2009 (c. 10), **s. 14(5)**

F294 Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by Finance Act 2007 (c. 11), **s. 11(3)(5)**

F295 Sch. 1 para. 1B(c) and preceding word inserted (with effect in accordance with s. 14(10) of the amending Act) by Finance Act 2009 (c. 10), **s. 14(6)**

F296 Sch. 1 para. 1B Tables 1, 2 substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(3)(a)**

F297 Words following Sch. 1 para. 1B Table substituted (with effect in accordance with s. 14(10) of the amending Act) by Finance Act 2009 (c. 10), **s. 14(7)**

F298 Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(3)(b)**

The reduced rate

1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.

[[F299](2) Condition A is that the vehicle—

(a) is constructed—

(i) so as to be propelled by a relevant type of fuel, or

(ii) so as to be capable of being propelled by any of a number of relevant types of fuel, or

(b) is constructed or modified—

(i) so as to be propelled by a prescribed type of fuel, or

(ii) so as to be capable of being propelled by any of a number of prescribed types of fuel,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

and complies with any other requirements prescribed for the purposes of this condition.**]**

(3) Condition B is that the vehicle—

(a) incorporates before its first registration**[**[F300], under this Act or under the law of a country or territory outside the United Kingdom,**]** equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and

(b) has incorporated such equipment since **[**[F301]that**]** first registration.

(4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle's first registration **[**[F302]under this Act**]**, as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.

(5) The Secretary of State may make provision by regulations—

(a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);

(b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;

(c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;

(d) for a fee to be paid for such an examination;

(e) for the form and content of such a certificate;

(f) for the revocation, cancellation or surrender of such a certificate;

(g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and

(h) for appeals against any determination not to issue such a certificate.

[In this paragraph—

[F303](6) "bioethanol" has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979,

"relevant type of fuel" means—

(a) bioethanol, or

(b) a mixture of bioethanol and unleaded petrol, if the proportion of bioethanol by volume is at least 85%, and

"unleaded petrol" has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979.

(7) The Secretary of State may, with the consent of the Treasury, by regulations amend sub-paragraph (6).**]**

Textual Amendments

F299 Sch. 1 para. 1C(2) substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), **s. 13(4)(a)**

F300 Words in Sch. 1 para. 1C(3)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(3)(a)**

F301 Word in Sch. 1 para. 1C(3)(b) substituted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(3)(b)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F302 Words in Sch. 1 para. 1C(4) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(3)(c)**

F303 Sch. 1 para. 1C(6)(7) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), **s. 13(4)(b)**

[F304 The standard rate]

Textual Amendments

F304 Sch. 1 para. 1D substituted (with effect as mentioned in s. 11(10) of the amending Act) for Sch. 1 paras. 1D 1E by Finance Act 2007 (c. 11), **s. 11(7)**

[F304 1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.]

The premium rate

. . . . . .

Meaning of "prescribed"

1F In this Part of this Schedule "prescribed" means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

Meaning of "EC certificate of conformity" and "UK approval certificate"

1G (1) References in this Part of this Schedule to an "EC certificate of conformity" are to a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive 70/156/EEC, as amended.

(2) References in this Part of this Schedule to a "UK approval certificate" are to a certificate issued under—

(a) section 58(1) or (4) of the [M26]Road Traffic Act 1988, or

(b) Article 31A(4) or (5) of the [M27]Road Traffic (Northern Ireland) Order 1981.]

Marginal Citations

M26 1988 c. 52.

M27 S.I. 1981/154 (N.I. 1).

PART IB

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

1H (1) This Part of this Schedule applies to a vehicle which—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) is first registered**[**[F306], under this Act or under the law of a country or territory outside the United Kingdom,**]** on or after 1st March 2001, and

(b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.

(2) In sub-paragraph (1)(b) a "light goods vehicle" means a vehicle within Category N1 of Annex II to Council Directive 70/156/EEC (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes).

(3) If a vehicle is on first registration**[**[F307], under this Act or under the law of a country or territory outside the United Kingdom,**]** a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.

(4) In this paragraph "EC certificate of conformity" and "UK approval certificate" have the same meaning as in Part IA of this Schedule.

Textual Amendments

F306 Words in Sch. 1 para. 1H(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(4)(a)**

F307 Words in Sch. 1 para. 1H(3) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(4)(b)**

Annual rate of duty

[[F308]1J The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—

(a) if the vehicle is not a **[**[F309]pre-2007 or post-2008**]** lower-emission van, **[**[F310]£225**]**;

(b) if the vehicle is a **[**[F311]pre-2007 or post-2008**]** lower-emission van, **[**[F312]£140**]**.

Textual Amendments

F308 Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), **s. 16(1)**

F309 Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(2)**

F310 Word in Sch. 1 para. 1J(a) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(4)**

F311 Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(2)**

F312 Sum in Sch. 1 para. 1J(b) substituted (with effect in accordance with s. 187(6) of the amending Act) by Finance Act 2013 (c. 29), **s. 187(4)(b)**

1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a "**[**[F313]pre-2007 lower-emission van**]**" if—

(a) the vehicle is first registered**[**[F314], under this Act or under the law of a country or territory outside the United Kingdom,**]** on or after 1st March 2003 **[**[F315]and before 1st January 2007**]**, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive 70/220/EEC by Directive 98/69/EC of the European Parliament and of the Council) are not exceeded during a Type I test.

Reference mass of vehicle		***Limit values for types of emissions by reference to vehicle type***						
		CO		***HC***	***NO_x***		***HC + NO_x***	***PM***
Exceeding	***Not exceeding***	***Petrol***	***Diesel***	***Petrol***	***Petrol***	***Diesel***	***Diesel***	***Diesel***
kg	***kg***	***g/km***	***g/km***	***g/km***	***g/km***	***g/km***	***g/km***	***g/km***
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06

Textual Amendments

F308 Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), **s. 16(1)**

F313 Words in Sch. 1 para. 1K substituted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(3)**

F314 Words in Sch. 1 para. 1K(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(5)**

F315 Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), **s. 13(6)**

1L In paragraph 1K—

"Type I test" means a test as described in section 5.3 of Annex I to Council Directive 70/220/EEC as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

"the reference mass" of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

"CO" means mass of carbon monoxide;

"HC" means mass of hydrocarbons;

"NO_x" means mass of oxides of nitrogen;

"PM" means mass of particulates (for compression ignition engines).**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F308 Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), **s. 16(1)**

[[F316]1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a "post-2008 lower-emission van" if—

(a) the vehicle is first registered**[**[F317], under this Act or under the law of a country or territory outside the United Kingdom,**]** on or after 1 January 2009 and before 1 January 2011,

(b) it is a vehicle to which Regulation (EC) No 715/2007 of the European Parliament and of the Council applies (see Article 2 of that Regulation),

(c) it is powered by a compression ignition engine, and

(d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.**]**

Textual Amendments

F316 Sch. 1 para. 1M inserted (21.7.2008) by Finance Act 2008 (c. 9), **s. 146(4)**

F317 Words in Sch. 1 para. 1M(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 5(6)**

PART II

MOTORCYCLES

2 **[**[F318](1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—

(a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, **[**[F319]£17**]**;

(b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, **[**[F320]£38**]**;

(c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, **[**[F321]£58**]**;

(d) in any other case, **[**[F322]£80**].]**

[F323](2) . . . . . .

(3) In this paragraph—

"motorcycle" means a motorbicycle or a motortricycle **[**[F324]but does not include an electrically propelled vehicle**]**,

"motorbicycle" includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

"motortricycle" includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

[F325](4) . . . . . .

Textual Amendments

F318 Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by Finance Act 2002 (c. 23), **s. 18(1)**

F319 Word in Sch. 1 para. 2(1)(a) substituted (with effect in accordance with s. 187(6) of the amending Act) by Finance Act 2013 (c. 29), **s. 187(5)(a)**

F320 Word in Sch. 1 para. 2(1)(b) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(5)(a)**

F321 Word in Sch. 1 para. 2(1)(c) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(5)(b)**

F322 Word in Sch. 1 para. 2(1)(d) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 2014 (c. 26), **s. 81(5)(c)**

F323 Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(5), 205, **Sch. 41 Pt. II(3)** Note

F324 Sch. 1 para. 2(3): words in the definition of "motorcycle" inserted (*retrospective*to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(2)(b)(11)(14)

F325 Sch. 1 para. 2(4) repealed (24.7.2002) by Finance Act 2002 (c. 23), ss. 20(2)(a), 141, **Sch. 40 Pt. 1(5)** (with s. 20(3))

[F326 PART III

BUSES

Textual Amendments

F326 By 1995 c. 4, s. 19, Sch. 4 paras. 8, **16** it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

[F327]3 (1) The annual rate of vehicle excise duty applicable to a bus [F328]... is—

(a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;

(b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;

(c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;

(d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.

[F329](1A) . . . . . .

(2) In this paragraph "bus" means a vehicle which—

(a) is a public service vehicle (within the meaning given by section 1 of the [M28]Public Passenger Vehicles Act 1981), and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) is not an excepted vehicle **[**[F330]which is not a concessionary vehicle and which is**]**.

(3) For the purposes of this paragraph an excepted vehicle is—

(a) a vehicle which has a seating capacity under nine,

(b) a vehicle which is a community bus,

(c) a vehicle used under a permit granted under section 19 of the [M29]Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or

(d) a vehicle used under a permit granted under section 10B of the [M30]Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.

(4) In sub-paragraph (3)(b) "community bus" means a vehicle—

(a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the [M31]Transport Act 1985), and

(b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).

(5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.

(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle **[**[F331]which—

(a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and

(b) falls**]**

within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

(7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—

(a) which is not a multiple of £10, and

(b) which on division by ten does not produce a remainder of £5,

the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

(8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.**]**

Textual Amendments

F327 By 1995 c. 4, s. 19, Sch. 4 paras. 8, **16** it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

F328 Words in Sch. 1 para. 3(1) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 4(a)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F329 Sch. 1 para. 3(1A) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 4(b)**

F330 Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 16(2)(8)**

F331 Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 3(3)**; S.I. 1998/3092, **art. 2**

Marginal Citations

M28 1981 c. 14.

M29 1985 c. 67.

M30 1967 c. 37 (N.I.).

M31 1985 c. 67.

PART IV

[F332SPECIAL VEHICLES]

Textual Amendments

F332 Sch. 1 Pt. IV: heading substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(1)(2), **16**

4 (1) The annual rate of vehicle excise duty applicable to a [F333special vehicle is the same as the basic goods vehicle rate].

(2) In sub-paragraph (1) [F334"special vehicle" means a vehicle which has a revenue weight exceeding 3,500 kilograms [F335which is not a special concessionary vehicle]]—

F336(a) . . . . . .

F336(b) . . . . . .

[F337(bb) a vehicle falling within sub-paragraph (2A) or (2B),]

(c) a digging machine,

(d) a mobile crane,

[F338(dd) mobile pumping vehicle,]

(e) a works truck, or

[F339(ee) a road roller.]

(f) . . . . . .

[F340(2A) A vehicle falls within this sub-paragraph if—

(a) it is designed or adapted for use for the conveyance of goods or burden of any description; but

(b) it is not so used or is not so used for hire or reward or for or in connection with a trade or business.

(2B) A vehicle falls within this sub-paragraph if—

(a) it is designed or adapted for use with a semi-trailer attached; but

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) it is not so used or, if it is so used, the semi-trailer is not used for the conveyance of goods or burden of any description.**]**

(3) . . . . . .

(4) In sub-paragraph (2)(c) "digging machine" means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—

(a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and

(b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.

(5) In sub-paragraph (2)(d) "mobile crane" means a vehicle which is designed and constructed as a mobile crane and which—

(a) is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and

(b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.

[[F341](5A) In sub-paragraph (2)(dd) "mobile pumping vehicle" means a vehicle—

(a) which is constructed or adapted for use and used for the conveyance of a pump and a jib satisfying the requirements specified in sub-paragraph (5B),

(b) which is used on public roads only—

(i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or

(ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and

(c) which, when so proceeding, does not carry—

(i) the material that is to be or has been pumped, or

(ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.

(5B) The requirements are that each of the pump and the jib is—

(a) built in as part of the vehicle, and

(b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that—

(i) is attached to the pump and the jib, and

(ii) is raised or lowered to that height or depth by operation of the jib.**]**

(6) In sub-paragraph (2)(e) "works truck" means a goods vehicle which is—

(a) designed for use in private premises, and

(b) used on public roads only—

(i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,

(ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(iii) in connection with road works at or in the immediate vicinity of the site of the works.

[[F342](7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle **[**[F343]which—

(a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and

(b) falls**]**

within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.**]**

Textual Amendments

F333 Words in Sch. 1 para. 4(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(3), **16**

F334 Words in Sch. 1 para. 4(2) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(4)(a), **16**

F335 Words in Sch. 1 para. 4(2) substituted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 16(3)(8)**

F336 Sch. 1 para. 4(a)(b)(f) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 9(4)(b), 16, **Sch. 29 Pt. V(2)** Note

F337 Sch. 1 para. 4(2)(bb) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 17(2)(11)** (with s. 17(13))

F338 Sch. 1 para. 4(2)(dd) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, **s. 12(2)(5)**

F339 Sch. 1 para. 4(2)(ee) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(4)(c), **16**

F340 Sch. 1 para. 4(2A)(2B) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 17(3)(11)** (with s. 17(13))

F341 Sch. 1 para. 4(5A)(5B) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, **s. 12(3)**

F342 Sch. 1 para. 4(7) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(6), **16**

F343 Sch. 1 para. 4(7)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 4(7) by 1998 c. 36, s. 16, **Sch. 1 para. 4**; S.I. 1998/3092, **art. 2**

[F344]PART IVA

Textual Amendments

F344 Sch. 1 Pt. IVA (paras. 4A-4H) repealed (*retrospective*to 1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**, note 2

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

. . . . . .

4A (1) The annual rate of vehicle excise duty applicable to a special concessionary vehicle is 25 per cent. of the general rate specified in paragraph 1(2).

(2) Where an amount arrived at in accordance with sub-paragraph (1) is an amount—

(a) which is not a multiple of £5, and

(b) which on division by five does not produce a remainder of £2.50,

the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.

(3) Where an amount arrived at in accordance with sub-paragraph (1) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.

. . . . . .

4B (1) A vehicle is a special concessionary vehicle if it is—

(a) an agricultural tractor, or

(b) an off-road tractor.

(2) In sub-paragraph (1) "agricultural tractor" means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).

(3) The activities falling within this sub-paragraph are—

(a) cutting verges bordering public roads;

(b) cutting hedges or trees bordering public roads or bordering verges which border public roads.

(4) In sub-paragraph (1) "off-road tractor" means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—

(a) designed and constructed primarily for use otherwise than on roads, and

(b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

. . . . . .

4C (1) A vehicle is a special concessionary vehicle if it is a light agricultural vehicle.

(2) In sub-paragraph (1) "light agricultural vehicle" means a vehicle which—

(a) has a revenue weight not exceeding 1,000 kilograms,

(b) is designed and constructed so as to seat only the driver,

(c) is designed and constructed primarily for use otherwise than on roads, and

(d) is used solely for purposes relating to agriculture, horticulture or forestry.

. . . . . .

4D An agricultural engine is a special concessionary vehicle.

. . . . . .

4E A mowing machine is a special concessionary vehicle.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

. . . . . .

4EE A steam powered vehicle is a special concessionary vehicle.

. . . . . .

4F (1) An electrically propelled vehicle other than a motorcycle (within the meaning of Part II of this Schedule)is a special concessionary vehicle.

(2) . . . . . .

. . . . . .

4G A vehicle is a special concessionary vehicle when it is—

(a) being used,

(b) going to or from the place where it is to be or has been used, or

(c) being kept for use,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

. . . . . .

4H A vehicle is a special concessionary vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).

PART V

RECOVERY VEHICLES

5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle **[**[F356]is—

[F357]**[** (a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 25,000 kilograms, the same as the basic goods vehicle rate;**]**

(c) if it has a revenue weight exceeding 25,000 kilograms, **[**[F358]250**]** per cent. of the basic goods vehicle rate.**]**

(2) In sub-paragraph (1) "recovery vehicle" means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.

(3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—

(a) the recovery of a disabled vehicle,

(b) the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,

(c) the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped,

(d) carrying fuel and other liquids required for its propulsion and tools and other articles required for the operation of, or in connection with, apparatus designed to lift, tow or transport a disabled vehicle, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(e) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.

(4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—

(a) the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,

(b) the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or

(c) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,

shall be disregarded in determining whether the vehicle is a recovery vehicle.

(5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.

[F359](5A) . . . . . .

[[F360](6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle **[**[F361]which—

(a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and

(b) falls**]** within column 3 of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

[F360](7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—

(a) which is not a multiple of £10, and

(b) which on division by ten does not produce a remainder of £5,

the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

[F360](8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.**]**

Textual Amendments

F356 Sch. 1 para. 5(1)(a)-(c) and preceding word substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for words in Sch. 1 para. 5(1) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(2), **16**

F357 Sch. 1 para. 5(1)(a) substituted for para. 5(1)(a)(b) (11.5.2001 with application as mentioned in s. 11(4) of the amending act) by 2001 c. 9, **s. 11(2)(4)**

F358 Words in Sch. 1 para. 5(1)(c) substituted (11.5.2001 with application as mentioned in s. 11(4) of the amending Act) by 2001 c. 9, **s. 11(3)(4)**

F359 Sch. 1 Pt. V para. 5(5A) repealed (*retrospective*to 1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**

F360 Sch. 1 para. 5(6)-(8) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(3), **16**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F361 Sch. 1 para. 5(6)(a) and preceding word and "(b) falls" substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 5(6) by 1998 c. 36, s. 16, **Sch. 1 para. 5**; S.I. 1998/3092, **art. 2**

PART VI

VEHICLES USED FOR EXCEPTIONAL LOADS

6 (1) This paragraph applies to a vehicle which is—

(a) a heavy motor car used for the carriage of exceptional loads, or

(b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.

[[F362]and which is not a special concessionary vehicle.**]**

(2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—

(a) section 44 of the [M32]Road Traffic Act 1988, or

[[F363](b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,**]**

is **[**[F364]the rate specified in sub-paragraph (2A).**]**.

[F365]**[**(2A) The rate referred to in sub-paragraph (2) is—

(a) [F366]... **[**[F367]£1,585**]**; [F368]...

[F369](b) . . . . . **]**

(3) For the purposes of this paragraph an exceptional load is a load which—

(a) by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) **[**[F370]Article 55 of the Road Traffic (Northern Ireland) Order 1995**]**, or

(b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than **[**[F371]41,000**]** kilograms and which complies in all respects with such requirements.

[F372](3A) . . . . . .

(4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the **[**[F373]the Road Traffic (Northern Ireland) Order 1995**]** have the same meanings in this paragraph as in that Act or Order.

Textual Amendments

F362 Words in Sch. 1 para. 6(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 16(5)(8)**

F363 Sch. 1 para. 6(2)(b) substituted (29.4.1996) by 1996 c. 8, **s. 22(5)**

F364 Words in Sch. 1 para. 6(2) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 6(1)**; S.I. 1998/3092, **art. 2**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F365 Sch. 1 para. 6(2A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 6(2)**; S.I. 1998/3092, **art. 2**

F366 Words in Sch. 1 para. 6(2A)(a) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 5(a)**

F367 Word in Sch. 1 para. 6(2A)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(2)**

F368 Word in Sch. 1 para. 6(2A) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 5(b)**

F369 Sch. 1 para. 6(2A)(b) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 5(c)**

F370 Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by 1996 c. 8, **s. 22(6)(a)**

F371 Words in Sch. 1 para. 6(3)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, **Sch. 1 para. 2(2)**

F372 Sch. 1 para. 6(3A) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 6(3), **Sch. 27 Pt. I(3)**

F373 Words in Sch. 1 para. 6(4) substituted (29.4.1996) by 1996 c. 8, **s. 22(6)(b)**

Marginal Citations

M32 1988 c. 52.

PART VII

HAULAGE VEHICLES

7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—

[[F374](a) if it is a showman's vehicle, the same as the basic goods vehicle rate;

(b) in any other case, **[**[F375]the rate specified in sub-paragraph (3A)**].]**

(2) In sub-paragraph (1) "haulage vehicle" means a vehicle (other than a vehicle to which Part IV, [F376]... V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.

[[F377](3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle **[**[F378]which—

(a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and

(b) falls**]** within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

[[F379](3A) The rate referred to in sub-paragraph (1)(b) is £350.**]**

[F380](4) . . . . . .

[F380](5) . . . . . .

[F380](6) . . . . . .**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F374 Sch. 1 para. 7(1)(a)(b) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(2), **16**

F375 Words in Sch. 1 para. 7(1)(b) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 7(1)**; S.I. 1998/3092, **art. 2**

F376 Words in Sch. 1 Pt. VII para. 7(2) repealed (*retrospective*to 1.4.2001) by 2001 c. 9, Pt. 5, s. 110, **Sch. 33 Pt. 1(3)**, notes

F377 Sch. 1 para. 7(3)-(6) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(3), **16**

F378 Sch. 1 para. 7(3)(a) and preceding word and "(b) falls" substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 7(3) by 1998 c. 36, s. 16, **Sch. 1 para. 7(2)**; S.I. 1998/3092, **art. 2**

F379 Sch. 1 para. 7(3A) substituted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 18 para. 6**

F380 Sch. 1 para. 7(4)-(6) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 7(4), **Sch. 27 Pt. I(3)**; S.I. 1998/3092, **art. 2**

PART VIII

GOODS VEHICLES

Basic rate

F381 8 . . . . . .

Textual Amendments

F381 Sch. 1 para. 8 repealed (1.5.1995 with application as in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 14(1)(2), 16, **Sch. 29 Pt. V(2)** Note

[F382 Rigid goods vehicles exceeding 3,500 kgs revenue weight]

Textual Amendments

F382 Sch. 1 para. 9 cross-heading substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(5)**

9 (1) **[**F383 Subject to sub-paragraphs (2) and (3) **[**F384 and paragraph 11D**],]** the annual rate of vehicle excise duty applicable to a rigid goods vehicle which F385 ... has **[**F386 a revenue weight exceeding 3,500 kilograms**]** shall be determined in accordance with the following table by reference to—

(a) the **[**F387 the revenue weight**]** of the vehicle, and

(b) the number of axles on the vehicle.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F388Revenue weight of vehicle		***Rate***		
(1)	***(2)***	***(3)***	***(4)***	***(5)***
Exceeding	***Not exceeding***	***Two axle vehicle***	***Three axle vehicle***	***Four or more axle vehicle***
kgs	***kgs***	***£***	***£***	***£***
3,500	7,500	165	165	165
7,500	11,999	200	200	200
11,999	14,000	95	95	95
14,000	15,000	105	95	95
15,000	19,000	300	95	95
19,000	21,000	300	125	95
21,000	23,000	300	210	95
23,000	25,000	300	300	210
25,000	27,000	300	300	300
27,000	44,000	300	300	560**]**

[[F389](2) The annual rate of vehicle excise duty applicable—

(a) to any rigid goods vehicle which is a showman's goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, [F390]...

(b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, **[**[F391]and

(c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,**]**

shall be the basic goods vehicle rate.

(3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle **[**[F392]which—

[F393](a) . . . . . .

(b) has a revenue weight exceeding 44,000 kilograms, and

(c) is not an island goods vehicle,

shall be **[**[F394]£1,585**].]**

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle **[**[F395]which—

[F396](a) . . . . . .

(b) falls**]** within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

[F397](5) . . . . . .**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F383 Words in Sch. 1 para. 9(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(a), **16**

F384 Words in Sch. 1 para. 9(1) inserted (with effect in accordance with s. 22(6) of the amending Act) by Finance Act 2011 (c. 11), **s. 22(2)(a)**

F385 Words in Sch. 1 para. 9(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(d)(i)**

F386 Words in Sch. 1 para. 9(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(b), **16**

F387 Words in Sch. 1 para. 9(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(c), **16**

F388 Sch. 1 para. 9(1) Table substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(3)**

F389 Sch. 1 para. 9(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for Sch. 1 para. 9(2) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(5), **16**

F390 Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17, 205, **Sch. 41 Pt. II(2)** Note

F391 Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 17(4)(11)**

F392 Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by 1998 c. 36, s. 16, **Sch. 1 para. 8(2)**; S.I. 1998/3092, **art. 2**

F393 Sch. 1 para. 9(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(d)(ii)**

F394 Word in Sch. 1 para. 9(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(4)**

F395 Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by 1998 c. 36, s. 16, **Sch. 1 para. 8(3)**; S.I. 1998/3092, **art. 2**

F396 Sch. 1 para. 9(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(d)(iii)**

F397 Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 8(4), **Sch. 27 Pt. I(3)**; S.I. 1998/3092, **art. 2**

F398 9A . . . . . .

Textual Amendments

F398 Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 7**

F398 9B . . . . . .

Textual Amendments

F398 Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 7**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F399 10 (1) This paragraph applies to relevant rigid goods vehicles.

(2) A "relevant rigid goods vehicle" is a rigid goods vehicle which—

(a) has a revenue weight exceeding 11,999 kgs,

(b) is not a vehicle falling within paragraph 9(2), and

(c) is used for drawing a trailer which has a plated gross weight exceeding 4,000 kgs and when so drawn is used for the conveyance of goods or burden.

(3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the following tables by reference to—

(a) whether or not the vehicle has road-friendly suspension,

(b) the number of axles on the vehicle,

(c) the appropriate HGV road user levy band for the vehicle (see column (1) in the tables),

(d) the plated gross weight of the trailer (see columns (2) and (3) in the tables), and

(e) the total of the revenue weight for the vehicle and the plated gross weight of the trailer (the "total weight") (see columns (4) and (5) in the tables).

(4) For the purposes of this paragraph a vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither —

(a) an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor

(b) a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive 96/53/EC.

(5) The "appropriate HGV road user levy band" in relation to a vehicle means the band into which the vehicle falls for the purposes of calculating the rate of HGV road user levy that is charged in respect of the vehicle (see Schedule 1 to the HGV Road User Levy Act 2013).

(6) The tables are arranged as follows—

(a) table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;

(b) table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;

(c) table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;

(d) table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;

(e) table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;

(f) table 6 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 4 or more axles.

TABLE 1

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 2 AXLES

Appropriate HGV road	***Plated gross weight of trailer***	***Total weight***	***Rate***

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

user levy band					
(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***
	Exceeding (kgs)	***Not exceeding (kgs)***	***Exceeding (kgs)***	***Not exceeding (kgs)***	***£***
B(T)	4,000	12,000		27,000	230
B(T)	12,000			33,000	295
B(T)	12,000		33,000	36,000	401
B(T)	12,000		36,000	38,000	319
B(T)	12,000		38,000		444
D(T)	4,000	12,000		30,000	365
D(T)	12,000			38,000	430
D(T)	12,000		38,000		444

TABLE 2

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 3 AXLES

Appropriate HGV road user levy band	***Plated gross weight of trailer***		***Total weight***		***Rate***
(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***
	Exceeding (kgs)	***Not exceeding (kgs)***	***Exceeding (kgs)***	***Not exceeding (kgs)***	***£***
B(T)	4,000	12,000		33,000	230
B(T)	12,000			38,000	295
B(T)	12,000		38,000	40,000	392
B(T)	12,000		40,000		295
C(T)	4,000	12,000		35,000	305
C(T)	12,000			38,000	370
C(T)	12,000		38,000	40,000	392
C(T)	12,000		40,000		370
D(T)	4,000	10,000		33,000	365
D(T)	4,000	10,000	33,000	36,000	401
D(T)	10,000	12,000		38,000	365
D(T)	12,000				430

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

TABLE 3

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 4 OR MORE AXLES

Appropriate HGV road user levy band	***Plated gross weight of trailer***		***Total weight***		***Rate***
(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***
	Exceeding (kgs)	***Not exceeding (kgs)***	***Exceeding (kgs)***	***Not exceeding (kgs)***	***£***
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	12,000			535
E(T)	12,000				600

TABLE 4

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 2 AXLES

Appropriate HGV road user levy band	***Plated gross weight of trailer***		***Total weight***		***Rate***
(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***
	Exceeding (kgs)	***Not exceeding (kgs)***	***Exceeding (kgs)***	***Not exceeding (kgs)***	***£***
B(T)	4,000	12,000		27,000	230
B(T)	12,000			31,000	295
B(T)	12,000		31,000	33,000	401
B(T)	12,000		33,000	36,000	609
B(T)	12,000		36,000	38,000	444
B(T)	12,000		38,000		604
D(T)	4,000	12,000		30,000	365

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

D(T)	12,000		33,000	430
D(T)	12,000	33,000	36,000	609
D(T)	12,000	36,000	38,000	444
D(T)	12,000	38,000		604

TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

Appropriate HGV road user levy band	***Plated gross weight of trailer***		***Total weight***		***Rate***
(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***
	Exceeding (kgs)	***Not exceeding (kgs)***	***Exceeding (kgs)***	***Not exceeding (kgs)***	***£***
B(T)	4,000	10,000		29,000	230
B(T)	4,000	10,000	29,000	31,000	289
B(T)	10,000	12,000		33,000	230
B(T)	12,000			36,000	295
B(T)	12,000		36,000	38,000	392
B(T)	12,000		38,000		542
C(T)	4,000	10,000		31,000	305
C(T)	4,000	10,000	31,000	33,000	401
C(T)	10,000	12,000		35,000	305
C(T)	12,000			36,000	370
C(T)	12,000		36,000	38,000	392
C(T)	12,000		38,000		542
D(T)	4,000	10,000		31,000	365
D(T)	4,000	10,000	31,000	33,000	401
D(T)	4,000	10,000	33,000	35,000	609
D(T)	10,000	12,000		36,000	365
D(T)	10,000	12,000	36,000	37,000	392
D(T)	12,000			38,000	430
D(T)	12,000		38,000		542

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

TABLE 6

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 4 OR MORE AXLES

Appropriate HGV road user levy band	***Plated gross weight of trailer***		***Total weight***		***Rate***
(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***
	Exceeding (kgs)	***Not exceeding (kgs)***	***Exceeding (kgs)***	***Not exceeding (kgs)***	***£***
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	10,000		36,000	365
D(T)	4,000	10,000	36,000	37,000	444
D(T)	10,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	10,000		38,000	535
E(T)	4,000	10,000	38,000		604
E(T)	10,000	12,000			535

(7) The annual rate of vehicle excise duty for a relevant rigid goods vehicle which does not fall within any of tables 1 to 6 is £609.**]**

Textual Amendments

F399 Sch. 1 para. 10 substituted (with effect in accordance with s. 82(3) of the amending Act) by Finance Act 2014 (c. 26), **s. 82(1)**

Tractive units exceeding 7,500 kilograms train weight

11 (1) **[**[F400]Subject to sub-paragraphs (2) and (3),**]**[F401]and **[**[F402]paragraphs 11C and 11D**]]** the annual rate of vehicle excise duty applicable to a tractive unit which [F403]... has **[**[F404]a revenue weight exceeding 3,500 kilograms**]** shall be determined in accordance with the following **[**[F405]tables**]** by reference to—

(a) the **[**[F406]revenue weight**]** of the tractive unit,

(b) the number of axles on the tractive unit, and

(c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F407]TABLE 1

TRACTIVE UNIT WITH TWO AXLES

Revenue weight of vehicle		***Rate***		
(1)	***(2)***	***(3)***	***(4)***	***(5)***
Exceeding	***Not exceeding***	***Any no of semi-trailer axles***	***2 or more semi-trailer axles***	***3 or more semi-trailer axles***
kgs	***kgs***	***£***	***£***	***£***
3,500	11,999	165	165	165
11,999	22,000	80	80	80
22,000	23,000	84	80	80
23,000	25,000	151	80	80
25,000	26,000	265	100	80
26,000	28,000	265	146	80
28,000	31,000	300	300	80
31,000	33,000	560	560	210
33,000	34,000	560	609	210
34,000	38,000	690	690	560
38,000	44,000	850	850	850

TABLE 2

TRACTIVE UNIT WITH THREE OR MORE AXLES

Revenue weight of vehicle		***Rate***		
(1)	***(2)***	***(3)***	***(4)***	***(5)***
Exceeding	***Not exceeding***	***Any no of semi-trailer axles***	***2 or more semi-trailer axles***	***3 or more semi-trailer axles***
kgs	***kgs***	***£***	***£***	***£***
3,500	11,999	165	165	165
11,999	25,000	80	80	80
25,000	26,000	100	80	80
26,000	28,000	146	80	80
28,000	29,000	210	80	80
29,000	31,000	289	80	80
31,000	33,000	560	210	80

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

33,000	34,000	609	300	80
34,000	36,000	609	300	210
36,000	38,000	690	560	300
38,000	44,000	850	850	560**]**

[[F408](2) The annual rate of vehicle excise duty applicable—

(a) to any tractive unit which is a showman's goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, [F409]...

(b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, **[**[F410]and

(c) to any tractive unit to which a semi-trailer is attached which is used loaded only in connection with a person learning to drive the tractive unit or taking a driving test,**]**

shall be the basic goods vehicle rate.

[F408](3) The annual rate of vehicle excise duty applicable to a tractive unit **[**[F411]which—

[F412](a) . . . . . .

(b) has a revenue weight exceeding 44,000 kilograms, and

(c) is not an island goods vehicle,

shall be **[**[F413]£1,585**]**.**]**

[F408](4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle **[**[F414]which—

[F415](a) . . . . . .

(b) falls**]** within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

[F416](5) . . . . . .**]**

Textual Amendments

F400 Words in Sch. 1 para. 11(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(11)(a), **16**

F401 Words in Sch. 1 para. 11(1) inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), **Sch. 5 para. 6(1)(a)**

F402 Words in Sch. 1 para. 11(1) substituted (with effect in accordance with s. 22(6) of the amending Act) by Finance Act 2011 (c. 11), **s. 22(3)(a)**

F403 Words in Sch. 1 para. 11(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(e)(i)**

F404 Words in Sch. 1 para. 11(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(11)(b), **16**

F405 Word in Sch. 1 para. 11(1) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(6)(a)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F406 Words in Sch. 1 para. 11(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(11)(c), **16**

F407 Sch. 1 para. 11(1) Tables 1, 2 substituted for Sch. 1 para. 11(1) Table (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(6)(b)**

F408 Sch. 1 para. 11(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for Sch. 1 para. 11(2) by 1995 c. 4, s. 19, Sch. 4 paras. 14(13), **16**

F409 Word immediately preceding Sch. 1 para. 11(2)(b) substituted (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17, 205, **Sch. 41 Pt. II(2)** Note

F410 Sch. 1 para. 11(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 18(6)(11)**

F411 Sch. 1 para. 11(3)(a)-(c) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(3) by 1998 c. 36, s. 16, **Sch. 1 para. 11(2)**; S.I. 1998/3092, **art. 2**

F412 Sch. 1 para. 11(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(e)(ii)**

F413 Word in Sch. 1 para. 11(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(7)**

F414 Sch. 1 para. 11(4)(a) and prededing word and "(b) falls" substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(4) by 1998 c. 36, s. 16, **Sch. 1 para. 11(3)**; S.I. 1998/3092, **art. 2**

F415 Sch. 1 para. 11(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(e)(iii)**

F416 Sch. 1 para. 11(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 11(4), **Sch. 27 Pt. I(3)** Note; S.I. 1998/3092, **art. 2**

[F417]11A . . . . . .

Textual Amendments

F417 Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 8**

[F417]11B . . . . . .

Textual Amendments

F417 Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 8**

[[F418]11C(1) This paragraph applies to a tractive unit that—

(a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,

(b) has 3 or more axles and is used exclusively for the conveyance of semi-trailers with 3 or more axles,

(c) is of a type that could lawfully be used on a public road immediately before 21st March 2000, and

(d) complies with the requirements in force immediately before that date for use on a public road.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) [F419][F420]... The] annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—

(a) [F421]... [[F422]£10];

[F423](b) . . . . .]

Textual Amendments

F418 Sch. 1 para. 11C inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), **Sch. 5 para. 6(2)**

F419 Words in Sch. 1 para. 11C(2) omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of Finance Act 2014 (c. 26), **s. 83(8)(a)**

F420 Words in Sch. 1 para. 11C(2) substituted (with effect in accordance with s. 22(6) of the amending Act) by Finance Act 2011 (c. 11), **s. 22(4)**

F421 Words in Sch. 1 para. 11C(2)(a) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 9(a)**

F422 Word in Sch. 1 para. 11C(2)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), **s. 83(8)(b)**

F423 Sch. 1 para. 11C(2)(b) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 9(b)**

. . . . . .

[F424]11D . . . . . .

Textual Amendments

F424 Sch. 1 para. 11D and cross-heading omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of Finance Act 2014 (c. 26), **s. 83(9)**

Farmers' goods vehicles and showmen's goods vehicles

[F425]12 . . . . . .

Textual Amendments

F425 Sch. 1 para. 12 repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(14), 16, **Sch. 29 Pt. V(2)** Note

Vehicles with reduced plated weights

13 (1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if [[F426]its revenue weight were such lower weight as may be specified] in the application.

(2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—

(a) conditions prescribed by the regulations, or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) such further conditions as the Secretary of State may think fit to impose in any particular case.

Textual Amendments

F426 Words in Sch. 1 para. 13(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, Sch. 4 paras. 14(15), **16**

Vehicles for conveying machines

14 A vehicle which—

(a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,

F427(b) . . . . . .

F427(c) . . . . . .

is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

Textual Amendments

F427 Sch. 1 para. 14(b)(c) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(16), 16, **Sch. 29 Pt. V(2)** Note

Goods vehicles used partly for private purposes

F428 15 . . . . . .

Textual Amendments

F428 Sch. 1 para. 15 repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(15), 205, **Sch. 41 Pt. II(2)** Note

Exceptions

16 (1) This Part does not apply to—

(a) a vehicle to which Part II, IV, F429. . . V or VII applies, F430. . .

F430(b) . . . . . .

(2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in sub-paragraph (2) of that paragraph.

Textual Amendments

F429 Words in Sch. 1 para. 16(1)(a) repealed (*retrospective*to 1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F430 Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, **Sch. 41 Pt. II(2)** Note

Meaning of "trailer"

17 (1) In this Part "trailer" does not include—

(a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material, **[**[F431]or**]**

(b) a snow plough,

[F432](c) . . . . . .

[F432](d) . . . . . .

[F432](e) . . . . . .

[F432](2) . . . . . .

Textual Amendments

F431 Word in Sch. 1 para. 17(1)(a) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(17)(a), **16**

F432 Sch. 1 para. 17(1)(c)-(e)(2) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 para. 14(17)(b)(18), 16, **Sch. 29 Pt. V(2)** Note

[[F433] *Meaning of "island goods vehicle"*

Textual Amendments

F433 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), **16**

[F434]18 (1) In this Part "island goods vehicle" means any goods vehicle which—

(a) is kept for use wholly or partly on the roads of one or more small islands; and

(b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).

(2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—

(a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;

(b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;

(c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and

(d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—

(a) that vehicle has a revenue weight not exceeding 17,000 kilograms;

(b) that vehicle is normally kept at a base or centre on a small island; and

(c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.

(4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.

(5) An island falls within this sub-paragraph if—

(a) it has an area of 230,000 hectares or less; and

(b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.

(6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.

(7) In this paragraph—

"island" includes anything that is an island only when the tide reaches a certain height;

"landing place" means any place at which vehicles are disembarked after sea journeys;

"mainland road" means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and

"road vehicles" means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;

and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.**]**

Textual Amendments

F434 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), **16**

[F435 Other expressions

Textual Amendments

F435 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 17(8)(11)**

F436 19 (1) In this Part "driving test" means any test of competence to drive mentioned in section 89(1) of the M33 Road Traffic Act 1988.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.**]**

Textual Amendments

F436 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, **s. 17(8)(11)**

Marginal Citations

M33 1988 c. 52.

SCHEDULE 2

Section 5.

EXEMPT VEHICLES

Electrically propelled vehicles

F437 1 . . . . . .

Textual Amendments

F437 Sch. 2 para. 1 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(a), 5, **Sch. 29 Pt. V(1)** Note

[F438 Old vehicles

Textual Amendments

F438 By 1996 c. 8, **s. 19(1)(2)** it is provided that Sch. 2 para. 1A and preceding cross-heading are substituted (with effect in relation to times on or after 1.6.1996)

1A (1) Subject to sub-paragraph (2), a vehicle is an exempt vehicle at any time if it was constructed **[**F439 before 1st January **[**F440 1974**]]**.

(2) A vehicle is not an exempt vehicle by virtue of sub-paragraph (1) if—

(a) an annual rate is specified in respect of it by any provision of Part III, V, VI, VII or VIII of Schedule 1; or

(b) it is a special vehicle, within the meaning of Part IV of Schedule 1, which—

(i) falls within sub-paragraph (3) or (4); and

(ii) is not a digging machine, mobile crane, **[**F441 mobile pumping vehicle,**]** works truck or road roller.

(3) A vehicle falls within this sub-paragraph if—

(a) it is designed or adapted for use for the conveyance of goods or burden of any description;

(b) it is put to a commercial use on a public road; and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(c) that use is not a use for the conveyance of goods or burden of any description.

(4) A vehicle falls within this sub-paragraph if—

(a) it is designed or adapted for use with a semi-trailer attached;

(b) it is put to a commercial use on a public road; and

(c) in a case where that use is a use with a semi-trailer attached, the semi-trailer is not used for the conveyance of goods or burden of any description.

(5) In sub-paragraph (2) "digging machine", "mobile crane"**[**[F442], "mobile pumping vehicle"**]** and "works truck" have the same meanings as in paragraph 4 of Schedule 1.

(6) In sub-paragraphs (3) and (4) "commercial use" means use for hire or reward or for or in connection with a trade or business.**]**

Textual Amendments

F439 Words in Sch. 2 para. 1A(1) substituted (31.7.1998) by 1998 c. 36, **s. 17**

F440 Word in Sch. 2 para. 1A(1) substituted (retrospective to 1.4.2014) by Finance Act 2014 (c. 26), **s. 84(1)**(2)

F441 Words in Sch. 2 para. 1A(2)(b)(ii) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, **s. 12(4)(a)(5)**

F442 Words in Sch. 2 para. 1A(5) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, **s. 12(4)(b)(5)**

Trams

2 A vehicle used on tram lines is an exempt vehicle.

[[F443] *Electrically assisted pedal cycles*

Textual Amendments

F443 Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, **s. 15(5)**

[F444]2A (1) An electrically assisted pedal cycle is an exempt vehicle.

(2) For the purposes of sub-paragraph (1) an electrically assisted pedal cycle is a vehicle of a class complying with such requirements as may be prescribed by regulations made by the Secretary of State for the purposes of this paragraph.**]**

Textual Amendments

F444 Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, **s. 15(5)**

Vehicles not for carriage

3 A vehicle which is not constructed or adapted for use, or used, for the carriage of a driver or passenger is an exempt vehicle.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F445 Police vehicles

Textual Amendments

F445 Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, **5**

3A A vehicle is an exempt vehicle when it is being used for police purposes.**]**

Fire engines etc.

4 (1) A fire engine is an exempt vehicle.

(2) In sub-paragraph (1) "fire engine" means a vehicle which—

(a) is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and

[F446(b) is used solely for purposes in relation to which a fire and rescue authority under the Fire and Rescue Services Act 2004 has functions (whoever uses it for those purposes).**]**

5 A vehicle which is kept by a **[**F447fire and rescue authority**]** is an exempt vehicle when it is being used or kept on a road for the purposes of the authority's **[**F448functions**]**.

Ambulances and health service vehicles

6 (1) An ambulance is an exempt vehicle.

(2) In sub-paragraph (1) "ambulance" means a vehicle which—

(a) is constructed or adapted for, and used for no purpose other than, the carriage of sick, injured or disabled people to or from welfare centres or places where medical or dental treatment is given, and

(b) is readily identifiable as a vehicle used for the carriage of such people by being marked "Ambulance" on both sides.

7 A vehicle is an exempt vehicle when it is being used or kept on a road by—

(a) a health service body (as defined in section 60(7) of the M34National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the M35Health and Personal Social Services (Northern Ireland) Order 1991), or

(b) a National Health Service trust established under **[**F449the National Health Service Act 2006, the National Health Service (Wales) Act 2006**]** or the M36National Health Service (Scotland) Act 1978 or a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991 **[**F450or

[F451(ba) an NHS foundation trust, or**]**

F452(c) . . . . . **][**F453 ...

F454(d) . . . . . **][**F455 ...

(e) a Local Health Board established under **[**F456section 11 of the National Health Service (Wales) Act 2006**]][**F457or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[[F458](f) the Care Quality Commission.**]]**

Textual Amendments

F449 Words in Sch. 2 para. 7(b) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 170(a)** (with Sch. 3 Pt. 1)

F450 Sch. 2 para. 7(c) and the word preceding it inserted (1.11.1999) by S.I. 1999/2795, **art. 5**

F451 Sch. 2 para. 7(ba) inserted (1.4.2004 for E.W.) by Health and Social Care (Community Health and Standards) Act 2003 (c. 43), s. 34, **Sch. 4 para. 96**; S.I. 2004/759, **art. 2**

F452 Sch. 2 para. 7(c) repealed (1.4.2009) by Health and Social Care Act 2008 (c. 14), s. 170(3)(4), Sch. 5 para. 62(a), **Sch. 15 Pt. 1**; S.I. 2009/462, art. 2(1), Sch. 1 paras. 35(x), 36

F453 Sch. 2 para. 7(d) and preceding word inserted (8.2.2000) by S.I. 2000/90, art. 3, **Sch. 1 para. 28**

F454 Sch. 2 para. 7(d) omitted (1.4.2013) by virtue of The Health and Social Care Act 2012 (Consequential Amendments) Order 2013 (S.I. 2013/594), arts. 1(2), **2**

F455 Sch. 2 para. 7(e) and preceding word inserted (10.10.2002 for W. and 1.3.2007 for E.) by National Health Service Reform and Health Care Professions Act 2002 (c. 17), s. 6(2), **Sch. 5 para. 39**; S.I. 2002/2532, **art. 2**, Sch.; S.I. 2006/1407, art. 2, **Sch. 1 Pt. 2 para. 12**

F456 Words in Sch. 2 para. 7(e) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 170(c)** (with Sch. 3 Pt. 1)

F457 Sch. 2 para. 7(f) and preceding word added (11.11.2004) by The Health and Social Care (Community Health and Standards) Act 2003 (Commission for Healthcare Audit and Inspection and Commission for Social Care Inspection) (Consequential Provisions) Order 2004 (S.I. 2004/2987), **art. 2(1)(g)(ii)**

F458 Sch. 2 para. 7(f) substituted (1.4.2009) by Health and Social Care Act 2008 (c. 14), s. 170(3)(4), **Sch. 5 para. 62(b)**; S.I. 2009/462, art. 2(1), Sch. 1 para. 35(x)

Marginal Citations

M34 1990 c. 19.

M35 S.I. 1991/194 (N.I.1).

M36 1978 c. 29.

8 A vehicle which is made available by the Secretary of State **[**[F459]or the Welsh Ministers**]**—

(a) to a person, body or local authority under **[**[F460]section 12 or 80 of the National Health Service Act 2006, or section 10 or 38 of the National Health Service (Wales) Act 2006**]** , or

(b) to a local authority, education authority or voluntary organisation in Scotland under section 15 or 16 of the National Health Service (Scotland) Act 1978,

and which is used in accordance with the terms on which it is so made available is an exempt vehicle.

Textual Amendments

F459 Words in Sch. 2 para. 8 inserted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 171(a)** (with Sch. 3 Pt. 1)

F460 Words in Sch. 2 para. 8(a) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 171(b)** (with Sch. 3 Pt. 1)

9 (1) A veterinary ambulance is an exempt vehicle.

(2) In sub-paragraph (1) “veterinary ambulance” means a vehicle which—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given, and

(b) is readily identifiable as a vehicle used for the carriage of such animals by being marked "Veterinary Ambulance" on both sides.

Mine rescue vehicles etc.

10 A vehicle used solely—

(a) as a mine rescue vehicle, or

(b) for the purpose of conveying or drawing emergency winding-gear at a mine,

is an exempt vehicle.

Lifeboat vehicles

11 A vehicle used or kept on a road for no purpose other than the haulage of a lifeboat and the conveyance of the necessary gear of the lifeboat which is being hauled is an exempt vehicle.

Road construction and maintenance vehicles

F461 12 . . . . . .

Textual Amendments

F461 Sch. 2 para. 12 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(b), 5, **Sch. 29 Pt. V(1)** Note

F462 13 A road roller is an exempt vehicle.

Textual Amendments

F462 Sch. 2 para. 13 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(c), 5, **Sch. 29 Pt. V(1)** Note

F463 14 A vehicle is an exempt vehicle when it is—

(a) being used,

(b) going to or from the place where it is to be or has been used, or

(c) being kept for use,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Textual Amendments

F463 Sch. 2 para. 14 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(d), 5, **Sch. 29 Pt. V(1)** Note

F464 15 . . . . . .

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F464 Sch. 2 para. 15 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(e), 5, **Sch. 29 Pt. V(1)** Note

[F465]16 . . . . . .

Textual Amendments

F465 Sch. 2 para. 16 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(f), 5, **Sch. 29 Pt. V(1)** Note

[F466]17 . . . . . .

Textual Amendments

F466 Sch. 2 para. 17 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(g), 5, **Sch. 29 Pt. V(1)** Note

Vehicles for disabled people

18 A vehicle (including a cycle with an attachment for propulsion by mechanical power) which—

(a) is adapted, and used or kept on a road, for an invalid, and

(b) does not exceed 508 kilograms in weight unladen,

is an exempt vehicle.

19 (1) A vehicle is an exempt vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who satisfies sub-paragraph (2) if—

(a) the vehicle is registered under this Act in the name of the disabled person, and

[[F467](b) no other vehicle registered in his or her name under this Act is—

(i) a vehicle for which a vehicle licence taken out at a rate of vehicle excise duty reduced in accordance with paragraph 1ZA(1) of Schedule 1 is in force, or

(ii) an exempt vehicle under this paragraph or paragraph 7 of Schedule 4.**]**

(2) A disabled person satisfies this sub-paragraph if—

(a) he is in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate,

[[F468](aa) he or she is in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate,

(ab) he or she is in receipt of armed forces independence payment,**]**

(b) he is in receipt of a mobility supplement, or

(c) he has obtained, or is eligible for, a grant under—

[[F469](i) paragraph 2 of Schedule 20 to the National Health Service Act 2006 or paragraph 2 of Schedule 15 to the National Health Service (Wales) Act 2006,**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(ii) section 46(3) of the [M37]National Health Service (Scotland) Act 1978, or

(iii) Article 30(3) of the [M38]Health and Personal Social Services (Northern Ireland) Order 1972,

in relation to the vehicle.

[[F470](2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—

(a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;

(b) that condition is either—

(i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or

(ii) a condition specified in regulations made by the Secretary of State;

and

(c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.**]**

[[F471](2B) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

(a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or

(b) corresponding provision having effect in Northern Ireland.**]**

(3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a **[**[F472]disabled person who satisfies sub-paragraph (2) by virtue of paragraph (a), (aa), (ab) or (b) of that sub-paragraph**]** if it is so registered in the name of—

(a) an appointee, or

(b) a person nominated for the purposes of this paragraph by the person or an appointee.

(4) In sub-paragraph (3) "appointee" means—

(a) a person appointed pursuant to regulations made under (or having effect as if made under) the [M39]Social Security Administration Act 1992 or the [M40]Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability allowance, **[**[F473]personal independence payment or armed forces independence payment,**]** or

(b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.

(5) In this paragraph "mobility supplement" means a mobility supplement under—

(a) a scheme under the [M41]Personal Injuries (Emergency Provisions) Act 1939, or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) an Order in Council under section 12 of the [M42]Social Security (Miscellaneous Provisions) Act 1977,

or a payment appearing to the Secretary of State to be of a similar kind and specified for the purposes of this paragraph by an order made by him.

Textual Amendments

F467 Sch. 2 para. 19(1)(b) substituted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 6(2)**, 7

F468 Sch. 2 para. 19(2)(aa)(ab) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 6(3)**, 7

F469 Sch. 2 para. 19(2)(c)(i) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 2, 8(2), **Sch. 1 para. 172** (with Sch. 3 Pt. 1)

F470 Sch. 2 para. 19(2A) inserted (19.3.1997) by 1997 c. 16, **s. 17**

F471 Sch. 2 para. 19(2B) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 6(4)**, 7

F472 Words in Sch. 2 para. 19(3) substituted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 6(5)**, 7

F473 Words in Sch. 2 para. 19(4)(a) inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 6(6)**, 7

Marginal Citations

M37 1978 c. 29.

M38 S.I. 1972/1265 (N.I.14).

M39 1992 c. 5.

M40 1992 c. 8.

M41 1939 c. 82.

M42 1977 c. 5.

20 (1) A vehicle (other than an ambulance within the meaning of paragraph 6) used for the carriage of disabled people by a body for the time being recognised by the Secretary of State for the purposes of this paragraph is an exempt vehicle.

(2) The Secretary of State shall recognise a body for the purposes of this paragraph if, on an application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled people.

(3) The issue by the Secretary of State of a nil licence in respect of a vehicle under this paragraph is to be treated as recognition by him for the purposes of this paragraph of the body by reference to whose use of the vehicle the document is issued.

[F474](4) . . . . . .

(5) The Secretary of State may withdraw recognition of a body for the purposes of this paragraph if it appears to him that the body is no longer concerned with the care of disabled people.

Textual Amendments

F474 Sch. 2 para. 20(4) repealed (1.4.1998) by 1997 c. 16, ss. 18, 113, Sch. 3 para. 7(4), **Sch. 18 Pt. III** Note; S.I. 1998/560, **art. 2**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F475 Vehicles used between different parts of land

Textual Amendments

F475 Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, **5**

20A A vehicle is an exempt vehicle if—

(a) it is used only for purposes relating to agriculture, horticulture or forestry,

(b) it is used on public roads only in passing between different areas of land occupied by the same person, and

(c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.**]**

[F476Tractors

Textual Amendments

F476 Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

20B (1) A vehicle is an exempt vehicle if it is—

(a) an agricultural tractor, or

(b) an off-road tractor.

(2) In sub-paragraph (1) "agricultural tractor" means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).

(3) The activities falling within this sub-paragraph are—

(a) cutting verges bordering public roads;

(b) cutting hedges or trees bordering public roads or bordering verges which border public roads.

(4) In sub-paragraph (1) "off-road tractor" means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—

(a) designed and constructed primarily for use otherwise than on roads, and

(b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

Light agricultural vehicles

20C (1) A vehicle is an exempt vehicle if it is a light agricultural vehicle.

(2) In sub-paragraph (1) "light agricultural vehicle" means a vehicle which—

(a) has a revenue weight not exceeding 1,000 kilograms,

(b) is designed and constructed so as to seat only the driver,

(c) is designed and constructed primarily for use otherwise than on roads, and

(d) is used solely for purposes relating to agriculture, horticulture or forestry.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

Agricultural engines

20D An agricultural engine is an exempt vehicle.

Mowing machines

20E A mowing machine is an exempt vehicle.

Steam powered vehicles

20F A steam powered vehicle is an exempt vehicle.

Electrically propelled vehicles

20G An electrically propelled vehicle is an exempt vehicle.

Snow ploughs

20H A vehicle is an exempt vehicle when it is—

(a) being used,

(b) going to or from the place where it is to be or has been used, or

(c) being kept for use,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Gritters

20J A vehicle is an exempt vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).**]**

Vehicles used for short journeys between different parts of person's land

[F477]21 . . . . . .

Textual Amendments

F477 Sch. 2 para. 21 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(h), 5, **Sch. 29 Pt. V(1)** Note

Vehicle testing etc.

22 (1) A vehicle is an exempt vehicle when it is being used solely for the purpose of—

(a) submitting it (by previous arrangement for a specified time on a specified date) for a compulsory test **[**[F478], a vehicle identity check**][**[F479], a vehicle weight test or a reduced pollution test**]**, or

(b) bringing it away from **[**[F480]any such test**][**[F481]or check**]**.

[[F482](1A) A vehicle is an exempt vehicle when it is being used solely for the purpose of—

(a) taking it (by previous arrangement for a specified time on a specified date) for a relevant re-examination, or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) bringing it away from such a re-examination.**]**

(2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test **[**[F483], a vehicle weight test **[**[F484]or a vehicle identity check or**][**[F485], a reduced pollution test**]** or a relevant re-examination and is being so used**]**solely for the purpose of—

(a) taking it to, or bringing it away from, a place where a part of the test **[**[F486], check**][**[F487]or re-examination**]** is to be, or has been, carried out, or

(b) carrying out a part of the test **[**[F486], check**][**[F487]or re-examination**]**.

[[F488](2A) A vehicle is an exempt vehicle when it is being used by an authorised person solely for the purpose of warming up its engine in preparation for the carrying out of—

(a) a compulsory test **[**[F489]or a reduced pollution test**]**, or

(b) a relevant re-examination that is to be carried out for the purposes of an appeal relating to a determination made on a compulsory test **[**[F489]or a reduced pollution test**].]**

(3) Where the relevant certificate is refused on a compulsory test **[**[F490], or a reduced pollution test,**]**of a vehicle **[**[F491]or as a result of a relevant re-examination,**]** the vehicle is an exempt vehicle when it is being used solely for the purpose of—

(a) delivering it (by previous arrangement for a specified time on a specified date) at a place where relevant work is to be done on it, or

(b) bringing it away from a place where relevant work has been done on it.

(4) In this paragraph "compulsory test" means, as respects England and Wales and Scotland—

(a) in the case of a vehicle for which by virtue of section 66(3) of the [M43]Road Traffic Act 1988 a vehicle licence cannot be granted unless certain requirements are satisfied, an examination such as is specified in sub-paragraph (5), and

(b) otherwise, an examination under section 45 of the [M44]Road Traffic Act 1988 with a view to obtaining a test certificate without which a vehicle licence cannot be granted for the vehicle.

(5) The examinations referred to in sub-paragraph (4)(a) are—

[[F492](a) an examination under regulations under section 49(1)(b) or (c) of the [M45]Road Traffic Act 1988 (examination as to compliance with construction and use or safety requirements)**]**

(b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a [F493]. . . vehicle's compliance with type approval requirements), **[**[F494]and**]**

[F495](c) . . . . . .

(d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to [F493]. . . vehicles subject to type approval requirements).

[[F496](6) In this paragraph "compulsory test" means, as respects Northern Ireland—

(a) an examination to obtain a test certificate under Article 61 of the [M46]Road Traffic (Northern Ireland) Order 1995 without which a vehicle licence cannot be obtained for the vehicle,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) an examination to obtain a goods vehicle test certificate under Article 65 of that Order, or

(c) an examination to obtain a public service vehicle licence under Article 60(1) of the [M47]Road Traffic (Northern Ireland) Order 1981.**]**

[[F497](6ZA) In this paragraph "a vehicle identity check" means any examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act.**]**

[[F498](6A) In this paragraph "a vehicle weight test" means any examination of a vehicle for which provision is made by regulations under—

(a) section 61A of this Act,

(b) section 49(1)(a) of the Road Traffic Act 1988 (tests for selecting plated weights and other plated particulars), or

(c) Article 65(1)(a) of the [M48]Road Traffic (Northern Ireland) Order 1995.

[In this paragraph "a reduced pollution test" means any examination of a vehicle for [F499](6AA) which provision is made by regulations under section 61B of this Act.**]**

(6B) In this paragraph "a relevant re-examination" means any examination or re-examination which is carried out in accordance with any provision or requirement made or imposed for the purposes of an appeal relating to a determination made on a compulsory test **[**[F500], a vehicle identity check**][**[F501], a vehicle weight test or a reduced pollution test**].]**

(7) In this paragraph "authorised person" means—

(a) in the case of an examination within sub-paragraph (4)(b), a person who is, or is acting on behalf of, an examiner or inspector entitled to carry out such an examination or a person acting under the personal direction of such a person,

(b) in the case of an examination within sub-paragraph (5), an examiner appointed under section 66A of the Road Traffic Act 1988, a person carrying out the examination under the direction of such an examiner or a person driving the vehicle in accordance with a requirement to do so under the regulations under which the examination is carried out, [F502]. . .

[[F503](c) in the case of an examination within sub-paragraph (6), an authorised examiner within the meaning of Article 61(3)(a) of the Road Traffic (Northern Ireland) Order 1995 or a vehicle examiner within the meaning of Part III of that Order**]**

[[F504](ca) in the case of an examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act, the Secretary of State or a person authorised by him to carry out the examination;**]**

and

[[F505](d) in the case of a relevant re-examination—

(i) the person to whom the appeal in question is made, or

(ii) any person who, by virtue of an appointment made by that person, is authorised by or under any enactment to carry out that re-examination.**]**

(8) In this paragraph "the relevant certificate" means, as respects England and Wales and Scotland—

(a) a test certificate (as defined in section 45(2) of the Road Traffic Act 1988) **[**[F506]or**]**,

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) a goods vehicle test certificate (as defined in section 49 of that Act), or

(c) a type approval certificate or Minister's approval certificate (as defined in sections 54 to 58 of that Act) **[**[F506]or**]**,

[[F507](d) a certificate issued by virtue of section 61B of this Act.**]**

(9) In this paragraph "the relevant certificate" means, as respects Northern Ireland—

[[F508](a) a test certificate (within the meaning of Article 61(2) of the Road Traffic (Northern Ireland) Order 1995) **[**[F509]or**]**,

(b) a goods vehicle test certificate (within the meaning of Article 65(2) of that Order), or**]**

(c) a type approval certificate or Department's approval certificate (within the meaning of Article 31A of that Order) **[**[F509]or**]**,

[[F510](d) a certificate issued by virtue of section 61B of this Act.**]**

(10) In this paragraph "relevant work" means—

(a) where the relevant certificate which is refused is a test certificate [F511]. . ., work done or to be done to remedy for a further compulsory test the defects on the ground of which the relevant certificate was refused, and

(b) in any other case, work done or to be done to remedy the defects on the ground of which the relevant certificate was refused (including work to alter the vehicle in some aspect of design, construction, equipment or marking on account of which the relevant certificate was refused).

Textual Amendments

F478 Words in Sch. 2 para. 22(1)(a) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(a); S.I. 2002/2377, **art. 2(c)**

F479 Words in Sch. 2 para. 22(1)(a) substituted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(2)(a), **17(2)**

F480 Words in Sch. 2 para. 22(1)(b) substituted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(2)(b), **17(2)**

F481 Words in Sch. 2 para. 22(1)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(b); S.I. 2002/2377, **art. 2(c)**

F482 Sch. 2 para. 22(1A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(3)(10)**

F483 Words in Sch. 2 para. 22(2) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(4)(a)(10)**

F484 Words in Sch. 2 para. 22(2) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(a); S.I. 2002/2377, **art. 2(c)**

F485 Words in Sch. 2 para. 22(2) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(3), **17(2)**

F486 Word in Sch. 2 para. 22(2)(a)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(b); S.I. 2002/2377, **art. 2(c)**

F487 Words in Sch. 2 para. 22(a)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(4)(b)(10)**

F488 Sch. 2 para. 22(2A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(5)(10)**

F489 Words in Sch. 2 para. 22(2A) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(4), **17(2)**

F490 Words in Sch. 2 para. 22(3) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(5), **17(2)**

F491 Words in Sch. 2 para. 22(3) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(6)(10)**

F492 Sch. 2 para. 22(5)(a) substituted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(7)(a)(10)**

F493 Words in Sch. 2 para. 22(5)(b)(d) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4)** Note

F494 Word in Sch. 2 para. 22(5)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(7)(b)(10)**

F495 Sch. 2 para. 22(5)(c) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(7)(c)(10), 205, **Sch. 41 Pt. II(4)** Note

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F496 Sch. 2 para. 22(6) substituted (in operation 24.1.1996) by 1996 c. 8, **s. 21(1)(2)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
F497 Sch. 2 para. 22(6ZA) inserted (17.9.2002), by 2001 c. 3, ss. 43, 44, Sch. para. 6(4); S.I. 2002/2377, **art. 2(c)**
F498 Sch. 2 para. 22(6A)(6B) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(8)(10)**
F499 Sch. 2 para. 22(6AA) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(6), **17(2)**
F500 Words in Sch. 2 para. 22(6B) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(5); S.I. 2002/2377, **art. 2(c)**
F501 Words in Sch. 2 para. 22(6B) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(7), **17(2)**
F502 Word in Sch. 2 para. 22(7)(b) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(9)(a)(10), 205, **Sch. 41 Pt. II(4)** Note (with s. 21(3))
F503 Sch. 2 para. 22(7)(c) substituted (in operation 24.1.1996) by 1996 c. 8, **s. 21(1)(3)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
F504 Sch. 2 para. 22(7)(ca) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(6); S.I. 2002/2377, **art. 2(c)**
F505 Sch. 2 para. 22(7)(d) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(9)(c)**
F506 Words in Sch. 2 para. 22(8)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
F507 Sch. 2 para. 22(8)(d) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
F508 Sch. 2 para. 22(9)(a)(b) substituted (in operation 24.1.1996) by 1996 c. 8, **s. 21(1)(4)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
F509 Words in Sch. 2 para. 22(9)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
F510 Sch. 2 para. 22(9)(d) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
F511 Sch. 2 para. 22(10)(a) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4)** Note

Marginal Citations

M43 1988 c. 52.
M44 1988 c. 52.
M45 1988 c. 52.
M46 S.I. 1995/2994 (N.I. 18).
M47 S.I. 1981/154 (N.I. 1).
M48 S.I. 1995/2994 (N.I. 18).

Vehicles for export

23 (1) A vehicle is an exempt vehicle if—

(a) it has been supplied to the person keeping it by a taxable person within the meaning of section **[**[F512]3 of the Value Added Tax Act 1994**]**, and

(b) the supply has been zero-rated under subsection **[**[F513](8) of section 30**]** of that Act.

(2) If at any time the value added tax that would have been chargeable on the supply but for the zero-rating becomes payable under **[**[F514]subsection (10)**]** of that section (or would have become payable but for any authorisation or waiver under that subsection), the vehicle is deemed never to have been an exempt vehicle under sub-paragraph (1).

Textual Amendments

F512 Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(a)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F513 Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(b)**

F514 Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(c)**

Vehicles imported by members of foreign armed forces etc.

24 The Secretary of State may by regulations provide that, in such cases, subject to such conditions and for such period as may be prescribed by the regulations, a vehicle is an exempt vehicle if it has been imported by—

(a) a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country prescribed by the regulations which is for the time being present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom,

(b) a member of any country's military forces, except Her Majesty's United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any organisation so prescribed,

(c) a person for the time being recognised by the Secretary of State as a member of a civilian component of a force within sub-paragraph (a) or as a civilian member of an organisation within sub-paragraph (b), or

(d) any dependant of a description so prescribed of a person within sub-paragraph (a), (b) or (c).

[F515*Light passenger vehicles with low CO_2 emissions*

Textual Amendments

F515 S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), **s. 13(8)(9)**

25 **[F516**(1)**]** A vehicle is an exempt vehicle if—

(a) it is a vehicle to which Part 1A of Schedule 1 applies, and

(b) the applicable CO_2 emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) for the vehicle does not exceed 100 g/km.

[A vehicle is an exempt vehicle for the appropriate period if—

F517(2) (a) it is a vehicle to which Part 1A of Schedule 1 applies, and

(b) the applicable CO_2 emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) exceeds 100g/km but does not exceed 130g/km.

(3) "The appropriate period" is the period for which (if the vehicle were not an exempt vehicle by virtue of sub-paragraph (2)) the first vehicle licence for the vehicle would (if taken out) have effect.**]]**

Textual Amendments

F516 Sch. 2 para. 25(1) renumbered (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 6(1)**

F517 Sch. 2 para. 25(2)(3) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 4 para. 6(2)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

[F518SCHEDULE 2A

IMMOBILISATION, REMOVAL AND DISPOSAL OF VEHICLES

Textual Amendments

F518 Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

Immobilisation

1 (1) The Secretary of State may make regulations under this Schedule with respect to any case where an authorised person has reason to believe that, on or after such date as may be prescribed, an offence under section 29(1) is being committed as regards a vehicle which is stationary **[**F519 in any place other than a place to which this Schedule does not apply**]**.

[This Schedule does not apply to—

F520(1A) (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.**]**

(2) The regulations may provide that the authorised person or a person acting under his direction may **[**F521enter the place and**]**—

(a) fix an immobilisation device to the vehicle while it remains in the place where it is stationary, or

(b) move it from that place to another place F522... and fix an immobilisation device to it in that other place.

(3) The regulations may provide that on any occasion when an immobilisation device is fixed to a vehicle in accordance with the regulations the person fixing the device shall also fix to the vehicle a notice—

(a) indicating that the device has been fixed to the vehicle and warning that no attempt should be made to drive it or otherwise put it in motion until it has been released from the device;

(b) specifying the steps to be taken to secure its release;

(c) giving such other information as may be prescribed.

(4) The regulations may provide that—

(a) a vehicle to which an immobilisation device has been fixed in accordance with the regulations may only be released from the device by or under the direction of an authorised person;

(b) subject to that, such a vehicle shall be released from the device if the first and second requirements specified below are met.

(5) The first requirement is that such charge in respect of the release as may be prescribed is paid in any manner specified in the immobilisation notice.

[F523(6) The second requirement is that—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(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

(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.**]**

(7) The regulations may provide that they shall not apply in relation to a vehicle if—

(a) a current disabled person's badge is displayed on the vehicle, or

(b) such other conditions as may be prescribed are fulfilled;

and "disabled person's badge" here means a badge issued, or having effect as if issued, under any regulations for the time being in force under section 21 of the Chronically Sick and Disabled Persons Act 1970 or any regulations for the [M49]time being in force under section 14 of the [M50]Chronically Sick and Disabled Persons (Northern Ireland) Act 1978.

(8) The regulations may provide that an immobilisation notice shall not be removed or interfered with except by or on the authority of a person falling within a prescribed description.

[In sub-paragraph (6A)(a) "appropriate licence", in relation to a vehicle, means—

[F524](9) (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 [F525]... .**]**

Textual Amendments

F519 Word in Sch. 2A para. 1(1) substituted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 5(2)**

F520 Sch. 2A para. 1(1A) inserted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 5(3)**

F521 Words in Sch. 2A para. 1(2) inserted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 5(4)(a)**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

F522 Words in Sch. 2A para. 1(2) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 45 para. 5(4)(b)**

F523 Sch. 2A para. 1(6) (6A) substituted for Sch. 2A para. 1(6) (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 5(5)**

F524 Sch. 2A para. 1(9), (10) inserted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 5(6)**

F525 Words in Sch. 2A para. 1(10)(b) omitted (17.7.2013) by virtue of Finance Act 2013 (c. 29), **s. 189(3)**

Marginal Citations

M49 1970 c. 44.

M50 1978 c. 53.

Offences connected with immobilisation

2 (1) The regulations may provide that a person contravening provision made under paragraph 1(8) is guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.

(2) The regulations may provide that a person who, without being authorised to do so in accordance with provision made under paragraph 1, removes or attempts to remove an immobilisation device fixed to a vehicle in accordance with the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(3) The regulations may provide that where they would apply in relation to a vehicle but for provision made under paragraph 1(7)(a) and the vehicle was not, at the time it was stationary, being used—

(a) in accordance with regulations under section 21 of the [M51]Chronically Sick and Disabled Persons Act 1970 or regulations under section 14 of the [M52]Chronically Sick and Disabled Persons (Northern Ireland) Act 1978, and

(b) in circumstances falling within section 117(1)(b) of the [M53]Road Traffic Regulation Act 1984 or Article 174A(2)(b) of the [M54]Road Traffic (Northern Ireland) Order 1981 (use where a disabled person's concession would be available),

the person in charge of the vehicle at that time is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.

(4) The regulations may provide that where—

[[F526](a) a person makes a declaration described in paragraph 1(6A)(a), (b) or (c) with a view to securing the release of a vehicle from an immobilisation device purported to have been fixed in accordance with the regulations, and**]**

(b) the declaration is that the vehicle is or was an exempt vehicle, and

(c) the declaration is to the person's knowledge either false or in any material respect misleading,

he is guilty of an offence.

(5) The regulations may provide that a person guilty of an offence by virtue of provision made under sub-paragraph (4) is liable—

(a) on summary conviction, to a fine not exceeding the statutory maximum, and

(b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F526 Sch. 2A para. 2(4)(a) substituted for Sch. 2A para. 2(4)(a) (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 6**

Marginal Citations

M51 1970 c. 44.
M52 1978 c. 53.
M53 1984 c. 27.
M54 S.I. 1981/154 (N.I.1).

Removal and disposal of vehicles

3 **[** The regulations may make provision with respect to any case where—

[F527](1) (a) an authorised person has reason to believe that an offence under section 29(1)—

(i) is being committed as regards a vehicle which is stationary **[**[F528]in any place other than a place to which this Schedule does not apply**]**; or

(ii) was being committed as regards a vehicle at a time when an immobilisation device which is fixed to the vehicle was fixed to it in accordance with the regulations;

and

(b) such conditions as may be prescribed are fulfilled.**]**

(2) The regulations may provide that **[**[F529]the authorised person, or a person acting under his direction**]**, may **[**[F530]enter the place and**]** remove the vehicle and deliver it into the custody of a person—

(a) who is identified in accordance with prescribed rules, and

(b) who agrees to accept delivery in accordance with arrangements agreed between that person and the Secretary of State;

and the arrangements may include provision as to the payment of a sum to the person into whose custody the vehicle is delivered.

(3) The regulations may provide that the person into whose custody the vehicle is delivered may dispose of it, and in particular provision may be made as to—

(a) the time at which the vehicle may be disposed of;

(b) the manner in which it may be disposed of.

(4) The regulations may make provision allowing a person to take possession of the vehicle if—

(a) he claims it before it is disposed of, and

(b) any prescribed conditions are fulfilled.

(5) The regulations may provide for a sum of an amount arrived at under prescribed rules to be paid to a person if—

(a) he claims after the vehicle's disposal to be or to have been its owner,

(b) the claim is made within a prescribed time of the disposal, and

(c) any other prescribed conditions are fulfilled.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(6) The regulations may provide that—

(a) the Secretary of State, or

(b) a person into whose custody the vehicle is delivered under the regulations,

may recover from the vehicle's owner (whether or not a claim is made under provision made under sub-paragraph (4) or (5)) such charges as may be prescribed in respect of all or any of the following, namely, its release, removal, custody and disposal; and "owner" here means the person who was the owner **[**[F531]when the vehicle was removed**]**.

(7) The conditions prescribed under sub-paragraph (4) may include conditions as to—

(a) satisfying the person with custody that the claimant is the vehicle's owner;

(b) the payment of prescribed charges in respect of the vehicle's release, removal and custody;

[[F532](c) the production of evidence that no offence under section 29(1) was committed;

(d) payment of a prescribed sum where such evidence is not produced;

(e) the making of a declaration described in paragraph 1(6A)(a), (b) or (c).**]**

(8) Without prejudice to anything in the preceding provisions of this paragraph, the regulations may include provision for purposes corresponding to those of sections 101 and 102 of the [M55]Road Traffic Regulation Act 1984 (disposal and charges) subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Textual Amendments

F527 Sch. 2A para. 3(1) substituted (8.10.1997) by 1997 c. 16, **s. 20(1)**; S.I. 1997/2392, **art. 2**

F528 Words in Sch. 2A para. 3(1)(a)(i) substituted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 7(2)**

F529 Words in Sch. 2A para. 3(2) substituted (8.10.1997) by 1997 c. 16, **s. 20(2)**; S.I. 1997/2392, **art. 2**

F530 Words in Sch. 2A para. 3(2) inserted (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 7(3)**

F531 Words on Sch. 2A para. 3(3) substituted (8.10.1997) by 1997 c. 16, **s. 20(3)**; S.I. 1997/2392, **art. 2**

F532 Sch. 2A para. 3(7)(c)-(e) substituted for Sch. 2A para. 3(7)(c) (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 7(4)**

Marginal Citations

M55 984 c. 27.

Offences as to securing possession of vehicles

4 (1) The regulations may provide that where—

[[F533](a) a person makes a declaration described in paragraph 1(6A)(a), (b) or (c) with a view to securing possession of a vehicle purported to have been delivered into the custody of a person in accordance with provision made under paragraph 3, and**]**

(b) the declaration is that the vehicle is or was an exempt vehicle, and

(c) the declaration is to the person's knowledge either false or in any material respect misleading,

he is guilty of an offence.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) The regulations may provide that a person guilty of such an offence is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Textual Amendments

F533 Sch. 2A para. 4(1)(a) substituted for Sch. 2A para. 4(1)(a) (21.7.2008) by Finance Act 2008 (c. 9), **Sch. 45 para. 8**

Payment of sum where licence not produced

5 (1) The regulations may make provision as regards a case where a person pays a prescribed sum in pursuance of provision made under—
- (a) paragraph 1(6)(b), or
- (b) paragraph 3(7)(d).

(2) The regulations may—
- (a) provide for a voucher to be issued in respect of the sum;
- (b) provide for setting the sum against the amount of any vehicle excise duty payable in respect of the vehicle concerned;
- (c) provide for the refund of any sum;
- (d) provide that where a voucher has been issued section 29(1) and any other prescribed provision of this Act shall not apply, as regards the vehicle concerned, in relation to events occurring in a prescribed period.

(3) The regulations may make provision—
- (a) as to the information to be provided before a voucher is issued;
- (b) as to the contents of vouchers;
- (c) specifying conditions subject to which any provision under sub-paragraph (2)(b) to (d) is to have effect.

(4) The regulations may make provision as to any case where a voucher is issued on receipt of a cheque which is subsequently dishonoured, and in particular the regulations may—
- (a) provide for a voucher to be void;
- (b) provide that, where the sum concerned is set against the amount of any vehicle excise duty, the licence concerned shall be void;
- (c) make provision under which a person is required to deliver up a void voucher or void licence.

Offences relating to vouchers

6 (1) The regulations may provide that—
- (a) a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a voucher that is void by virtue of provision made under paragraph 5(4);
- (b) a person guilty of such an offence shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) The regulations may provide that a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a licence that is void by virtue of provision made under paragraph 5(4), and that a person guilty of such an offence shall be liable on summary conviction to a penalty of whichever is the greater of—
  (a) level 3 on the standard scale;
  (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.

(3) The regulations may provide that where a person is convicted of an offence under provision made by virtue of sub-paragraph (2) he must pay, in addition to any penalty, an amount found in accordance with prescribed rules.

(4) The regulations may provide that if—
  (a) a voucher is void by virtue of provision made under paragraph 5(4),
  (b) a person seeks to set the sum concerned against the amount of any vehicle excise duty, and
  (c) he knows the voucher is void,

  he is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(5) The regulations may provide that a person who in connection with—
  (a) obtaining a voucher for which provision is made under paragraph 5, or
  (b) obtaining a refund of any sum in respect of which such a voucher is issued,

  makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.

(6) The regulations may provide that a person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person a voucher for which provision is made under paragraph 5.

(7) The regulations may provide that a person guilty of an offence under provision made under sub-paragraph (5) or (6) is liable—
  (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

Vouchers: general

7 Without prejudice to anything in paragraphs 5(4) and 6 the regulations may include provision for purposes corresponding to those of sections 19A and 36 subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

Disputes

8 The regulations may make provision about the proceedings to be followed where a dispute occurs as a result of the regulations, and in particular provision may be made—
  (a) for an application to be made to a magistrates' court or (in Northern Ireland) a court of summary jurisdiction;

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(b) for a court to order a sum to be paid by the Secretary of State.

Authorised persons

9 As regards anything falling to be done under the regulations (such as receiving payment of a charge or other sum or issuing a voucher) the regulations may provide that it may be done—

(a) by an authorised person, or

(b) by an authorised person or a person acting under his direction.

Application of provisions

10 (1) The regulations may provide that they shall only apply where the authorised person has reason to believe that the offence mentioned in paragraph 1(1) is being committed before such date as may be prescribed.

(2) The regulations may provide that they shall only apply where the vehicle mentioned in paragraph 1(1) is in a prescribed area.

(3) Different dates may be prescribed under paragraph 1(1) or sub-paragraph (1) above in relation to different areas prescribed under sub-paragraph (2) above.

Interpretation

11 (1) The regulations may make provision as to the meaning for the purposes of the regulations of "owner" as regards a vehicle.

(2) In particular, the regulations may provide that for the purposes of the regulations—

(a) the owner of a vehicle at a particular time shall be taken to be the person by whom it is then kept;

(b) the person by whom a vehicle is kept at a particular time shall be taken to be the person in whose name it is then registered by virtue of this Act.

12 (1) The regulations may make provision as to the meaning in the regulations of "authorised person".

(2) In particular, the regulations may provide that—

(a) references to an authorised person are to a person authorised by the Secretary of State for the purposes of the regulations;

(b) an authorised person may be a local authority or an employee of a local authority or a member of a police force or some other person;

(c) different persons may be authorised for the purposes of different provisions of the regulations.

13 In this Schedule—

(a) references to an immobilisation device are to a device or appliance which is an immobilisation device for the purposes of section 104 of the [M56]Road Traffic Regulation Act 1984 (immobilisation of vehicles illegally parked);

(b) references to an immobilisation notice are to a notice fixed to a vehicle in accordance with the regulations;

(c) "prescribed" means prescribed by regulations made under this Schedule.**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

Marginal Citations

M56 1984 c. 27.

SCHEDULE 3

Section 63.

CONSEQUENTIAL AMENDMENTS

The Scrap Metal Dealers Act 1964 (c. 69)

1 **[**[F534]In section 9(6) of the Scrap Metal Dealers Act 1964, for the words from "provisions of" to "as to" substitute " provisions of the Vehicle Excise and Registration Act 1994 as to ".**]**

Textual Amendments

F534 Sch. 3 para. 1 repealed (E.W.) (1.10.2013) by Scrap Metal Dealers Act 2013 (c. 10), **ss. 19(1)(c)**, 23(2); S.I. 2013/1966, art. 3(r) (with art. 5)

The Finance Act 1966 (c. 18)

2 In section 2(13)(a) of the Finance Act 1966—

(a) for the words from the beginning to "the Treasury may" substitute " notwithstanding anything in section 6(6) of the Vehicle Excise and Registration Act 1994 (vehicle excise duty to be paid into the Consolidated Fund), the Treasury may ",

(b) for the words "the duties levied under that Act" substitute " the vehicle excise duty levied ", and

(c) for the words "such duties" substitute " that duty ".

The Wireless Telegraphy Act 1967 (c. 72)

3 [F535] . . . . . .

Textual Amendments

F535 Sch. 3 para. 3 repealed (8.2.2007) by Wireless Telegraphy Act 2006 (c. 36), ss. 125(1), 126(2), **Sch. 9 Pt. 1** (with Sch. 8 Pt. 1)

The Port of London Act 1968 (c. xxxii)

4 In section 199(3) and (5) of the Port of London Act 1968, in the proviso, for the words from "the Vehicles" to the end of paragraph (a) substitute "the Vehicle Excise and Registration Act 1994, in respect of a motor vehicle—

(a) under paragraph 21 of Schedule 2 to that Act;".

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

The Road Traffic (Foreign Vehicles) Act 1972 (c. 27)

5 In section 7(4) of the Road Traffic (Foreign Vehicles) Act 1972, for the words from "issued" to "shall" substitute " issued under the Vehicle Excise and Registration Act 1994 shall ".

The Health and Personal Social Services (Northern Ireland) Order 1972 (S.I. 1972/1265 (N.I. 14))

6 In Article 30(2)(c) of the Health and Personal Social Services (Northern Ireland) Order 1972, for the words "the Vehicles (Excise) Act (Northern Ireland) 1972" substitute " the Vehicle Excise and Registration Act 1994 ".

The Control of Pollution Act 1974 (c. 40)

7 In section 73(1) of the Control of Pollution Act 1974, in the definition of "person responsible", for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The International Road Haulage Permits Act 1975 (c. 46)

8 In section 1(6) of the International Road Haulage Permits Act 1975, for the words from "issued" to "shall" substitute " issued under the Vehicle Excise and Registration Act 1994 shall ".

The International Carriage of Perishable Foodstuffs Act 1976 (c. 58)

9 In section 19(4) of the International Carriage of Perishable Foodstuffs Act 1976, for the words from "issued" to "shall" substitute " issued under the Vehicle Excise and Registration Act 1994 shall ".

The National Health Service Act 1977 (c. 49)

10 **F536** . . . . . .

Textual Amendments

F536 Words in Sch. 3 para. 10 repealed (E.W.) (1.3.2007) by The National Health Service (Pre - consolidation Amendments) Order 2006 (S.I. 2006/1407), arts. 1, 3, **Sch. 2**; and the said Sch. 3 para. 10 repealed (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), ss. 6, 8(2), **Sch. 4** (with Sch. 2 Pt. 1, Sch. 3 Pt. 1)

The Criminal Damage (Compensation) (Northern Ireland) Order 1977 (S.I. 1977/1247 (N.I.14))

11 In Article 9(1)(c) of the Criminal Damage (Compensation) (Northern Ireland) Order 1977, for the words "the Vehicles (Excise) Act 1971 or the Vehicles (Excise) Act (Northern Ireland) 1972" substitute " the Vehicle Excise and Registration Act 1994 ".

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

The Refuse Disposal (Amenity) Act 1978 (c. 3)

12 In section 11(1) of the Refuse Disposal (Amenity) Act 1978, in the definition of "licence", for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The National Health Service (Scotland) Act 1978 (c. 29)

13 In sections 15(3) and 16(2) of the National Health Service (Scotland) Act 1978, for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The Pollution Control and Local Government (Northern Ireland) Order 1978 (S.I. 1978/1049 (N.I.19))

14 In Article 36(1) of the Pollution Control and Local Government (Northern Ireland) Order 1978, in the definition of "licence"—

(a) for the words "the Vehicles (Excise) Act (Northern Ireland) 1972" substitute " the Vehicle Excise and Registration Act 1994 ", and

(b) for the words "than Northern Ireland" substitute " than the United Kingdom ".

The Customs and Excise Management Act 1979 (c. 2)

15 In section 102(3)(aa) of the Customs and Excise Management Act 1979, for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The Hydrocarbon Oil Duties Act 1979 (c. 5)

16 In Schedule 1 to the Hydrocarbon Oil Duties Act 1979—

(a) in paragraph 1, for the words "vehicle excise licence" substitute " licence under the Vehicle Excise and Registration Act 1994 ",

(b) in paragraph 2, for sub-paragraphs (a) to (c) substitute—

"(a) any vehicle exempted from vehicle excise duty by—

(i) paragraph 12 (road construction vehicles),

(ii) paragraph 13 (road rollers),

(iii) paragraph 14 (snow ploughs etc.),

(iv) paragraph 15 (gritting vehicles), or

(v) paragraph 21 (vehicles used for short journeys between different parts of a person's land),

of Schedule 2 to the Vehicle Excise and Registration Act 1994, and

(b) any vehicle in relation to which the annual rate of vehicle excise duty is that specified in Part IV of Schedule 1 to that Act (special machines).", and

(c) for paragraph 4 substitute—

"4 vehicle in respect of which there is current a certificate or document in the form of a licence issued under regulations under section 22(2) of the Vehicle Excise and Registration Act 1994 shall

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

be treated for the purposes of this Schedule as a vehicle in respect of which a licence under that Act is in force."

The Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I.1))

17 (1) In Articles [F537]. . . 31D(3), [F537]. . .188(1) and 198(1)(f) of the Road Traffic (Northern Ireland) Order 1981, for the words "the Vehicles (Excise) Act (Northern Ireland) 1972" substitute " the Vehicle Excise and Registration Act 1994 ".

[F538](2) . . . . . .

(3) In Article 89(4) of that Order, for the words "the Vehicles (Excise) Act (Northern Ireland) 1972 or under the Vehicles (Excise) Act 1971 or under any statutory provisions repealed by those Acts" substitute " the Vehicle Excise and Registration Act 1994 ".

Textual Amendments

F537 Words in Sch. 3 para. 17(1) repealed (29.4.1996) by 1996 c. 8, ss. 22(7)(a), 205, **Sch. 41 Pt. II(5)**

F538 Sch. 3 para. 17(2) repealed (29.4.1996) by 1996 c. 6, ss. 22(7)(b), 205, **Sch. 41 Pt. II(5)**

The Road Traffic Regulation Act 1984 (c. 27)

18 (1) In sections 101(8) and 111(7) of the Road Traffic Regulation Act 1984, for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

(2) In paragraph 2(2) of Schedule 12 to that Act, for paragraph (f) substitute—

"(f) by its being used, or kept, on a public road within the meaning of the Vehicle Excise and Registration Act 1994 without a licence under that Act being exhibited on the vehicle in the manner prescribed by regulations under that Act."

The Police and Criminal Evidence Act 1984 (c. 60)

19 In section 4(1)(a) of the Police and Criminal Evidence Act 1984, for the word "vehicles" substitute " vehicle ".

The Sporting Events (Control of Alcohol etc.) Act 1985 (c. 57)

20 In section 1A(5) of the Sporting Events (Control of Alcohol etc.) Act 1985, for the words "section 1(1) of the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The Finance Act 1986 (c. 41)

[F539]21 . . . . . .

Textual Amendments

F539 Sch. 3 para. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

The Income and Corporation Taxes Act 1988 (c. 1)

22 F540 . . . . . .

Textual Amendments

F540 Sch.3 para. 22 repealed (6.4.2003 with effect as mentioned in s. 723(1)(a)(b) (subject to Sch. 7) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 724(1), **Sch. 8 Pt. 1**

The Dartford-Thurrock Crossing Act 1988 (c. 20)

23 In section 19 of the Dartford-Thurrock Crossing Act 1988—

(a) in paragraph (d), for the words "section 4(1)(g) of the Vehicles (Excise) Act 1971" substitute " paragraph 18 of Schedule 2 to the Vehicle Excise and Registration Act 1994 ", and

(b) in paragraph (e), for the words "section 7(2) of that Act" substitute " paragraph 19 of that Schedule ".

The Road Traffic Act 1988 (c. 52)

24 (1) In sections 43(1), 66(1)(a) and (3), 69A(3), 148(2)(h), 172(10) and 183(2)(a) of the Road Traffic Act 1988, for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

(2) In section 47 of that Act—

(a) in subsection (2)(a), for the words from "under" to "1920" substitute " under the Vehicle Excise and Registration Act 1994 or any corresponding earlier legislation ",

(b) in subsection (2)(b), for the words "registered under" onwards substitute " so registered ", and

(c) in subsection (4)—

(i) for the words "section 20 of the Vehicles (Excise) Act 1971" substitute " section 24 of the Vehicle Excise and Registration Act 1994 ", and

(ii) for the words "section 19(1)(b)" substitute " section 21(2) ".

(3) In section 64A of that Act—

(a) in subsection (1)(a)(i), for the words "section 19 of the Vehicles (Excise) Act 1971" substitute " section 21 of the Vehicle Excise and Registration Act 1994 ",

F541(b) . . . . . .

(c) in subsection (4)—

(i) for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ", and

(ii) for the words "section 16(2)" substitute " section 12(2) ".

(4) In section 65A of that Act—

(a) in subsection (1)(a)(i), for the words "section 19 of the Vehicles (Excise) Act 1971" substitute " section 21 of the Vehicle Excise and Registration Act 1994 ", and

F542(b) . . . . . .

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(5) In section 156 of that Act, for the words "section 37 of the Vehicles (Excise) Act 1971" substitute " section 57 of the Vehicle Excise and Registration Act 1994 ".

Textual Amendments

F541 Sch. 3 para. 24(3)(b) omitted (29.4.2009) by virtue of The Road Vehicles (Approval) (Consequential Amendments) Regulations 2009 (S.I. 2009/818), regs. 1, **4(b)**

F542 Sch. 3 para. 24(4)(b) omitted (29.4.2009) by virtue of The Road Vehicles (Approval) (Consequential Amendments) Regulations 2009 (S.I. 2009/818), regs. 1, **4(b)**

The Road Traffic Offenders Act 1988 (c. 53)

25 (1) In sections 71(9)(b), 85(5) and 89(2)(c) of the Road Traffic Offenders Act 1988, for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

(2) In Schedule 3 to that Act add at the end—

" Offences under the Vehicle Excise and Registration Act 1994 (c. 22)

Section 33 of the Vehicle Excise and Registration Act 1994.	Using or keeping a vehicle on a public road without licence being exhibited in manner prescribed by regulations.
Section 42 of that Act.	Driving or keeping a vehicle without required registration mark.
Section 43 of that Act.	Driving or keeping a vehicle with registration mark obscured etc."

The Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I.12))

26 In Article 6(1)(a) of the Police and Criminal Evidence (Northern Ireland) Order 1989, for the word "vehicles" substitute " vehicle ".

The Environmental Protection Act 1990 (c. 43)

27 In section 79(7) of the Environmental Protection Act 1990, in the definition of "person responsible", for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The New Roads and Street Works Act 1991 (c. 22)

28 In sections 13(2) and 36(2) of the New Roads and Street Works Act 1991, for paragraphs (b) to (d) substitute—

"(b) a vehicle which is exempt from vehicle excise duty under—

(i) paragraph 4 (fire engines),

(ii) paragraph 6 (ambulances),

(iii) paragraph 18 (invalid carriages),

(iv) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(v) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),

of Schedule 2 to the Vehicle Excise and Registration Act 1994."

The Road Traffic Act 1991 (c. 40)

29 In sections 79(2)(a) and 82(3) of the Road Traffic Act 1991, for the words "the Vehicles (Excise) Act 1971" substitute " the Vehicle Excise and Registration Act 1994 ".

The Criminal Justice Act 1991 (c. 53)

30 In section 24(4) of the Criminal Justice Act 1991, in the definition of "fine"—

(a) in paragraph (a), for the words "section 8(1) or 18(4) of the Vehicles (Excise) Act 1971" substitute " section 29 or 37 of the Vehicle Excise and Registration Act 1994 ", and

(b) in paragraph (b), for the words "section 9, 18A or 26A of the said Act of 1971" substitute " section 30, 36 or 38 of the Vehicle Excise and Registration Act 1994 ".

The Severn Bridges Act 1992 (c. 3)

31 In section 8(5) of the Severn Bridges Act 1992, for paragraphs (c) and (d) substitute—

"(c) a vehicle which is exempt from vehicle excise duty under—

(i) paragraph 6 (ambulances),

(ii) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or

(iii) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),

of Schedule 2 to the Vehicle Excise and Registration Act 1994,".

The Finance Act 1994 (c. 9)

32 In section 17(4) of the Finance Act 1994, for the word "vehicles" substitute " vehicle ".

SCHEDULE 4

Section 64.

TRANSITIONALS ETC

General transitionals and savings

1 The substitution of this Act for the provisions repealed or revoked by this Act does not affect the continuity of the law.

2 (1) Anything done, or having effect as done, (including the making of subordinate legislation and the issuing of licences) under or for the purposes of any provision repealed or revoked by this Act has effect as if done under or for the purposes of any corresponding provision of this Act.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2) Sub-paragraph (1) does not apply to the [M57]Vehicle Licences (Duration and Rate of Duty) Order 1980.

Marginal Citations
M57 S.I. 1980/1183.

3 Any reference (express or implied) in this Act or any other enactment, or in any instrument or document, to a provision of this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes before the commencement of this Act a reference to the corresponding provision repealed or revoked by this Act.

4 Any reference (express or implied) in any enactment, or in any instrument or document, to a provision repealed or revoked by this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes after the commencement of this Act a reference to the corresponding provision of this Act.

5 Paragraphs 1 to 4 have effect in place of section 17(2) of the [M58]Interpretation Act 1978 (but are without prejudice to any other provision of that Act).

Marginal Citations
M58 1978 c. 30.

Preservation of old transitionals and savings

6 (1) The repeal by this Act of an enactment previously repealed subject to savings (whether or not in the repealing enactment) does not affect the continued operation of those savings.

(2) The repeal by this Act of a saving made on the previous repeal of an enactment does not affect the operation of the saving in so far as it remains capable of having effect.

(3) Where the purpose of an enactment repealed by this Act was to secure that the substitution of the provisions of the Act containing that enactment for provisions repealed by that Act did not affect the continuity of the law, the enactment repealed by this Act continues to have effect in so far as it is capable of doing so.

Exemption for disabled passengers

7 (1) Where—

(a) a vehicle is suitable for use by persons having a particular disability that so incapacitates them in the use of their limbs that they have to be driven and cared for by a full-time constant attendant,

(b) the vehicle is registered under this Act in the name of a person who has such a disability and is a person to whom this paragraph applies,

(c) that person is sufficiently disabled to be eligible for an invalid tricycle under the [M59]National Health Service Act 1977, the [M60]National Health Service (Scotland) Act 1978 or the [M61]Health and Personal Social Services (Northern Ireland) Order 1972 but too disabled to drive it, and

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(d) no other vehicle registered in that person's name under this Act, or deemed to be so registered under sub-paragraph (3) of paragraph 19 of Schedule 2, is an exempt vehicle under that paragraph,

the vehicle is an exempt vehicle if used or kept for use by or for the purposes of that person.

(2) This paragraph applies to a person if—

(a) there remains valid a relevant certificate issued in respect of him before 13th October 1993 (the day on which the repeal of the provisions specified in section 12(1) of the [M62]Finance (No.2) Act 1992 came into force), or

(b) an application for a relevant certificate in respect of him had been received by the Secretary of State or the Department of Health and Social Services for Northern Ireland before that date and a relevant certificate issued pursuant to that application remains valid.

(3) In this paragraph a "relevant certificate" means—

(a) a certificate issued by the Secretary of State (or the Minister of Transport) containing a statement as described in Regulation 26(2)(b)(i) and (ii) of the [M63]Road Vehicles (Registration and Licensing) Regulations 1971 (as in force on 29th December 1972) or a statement to similar effect, or

(b) a certificate issued by the Department of Health and Social Services for Northern Ireland (or the Ministry of Health and Social Services for Northern Ireland) containing a statement as described in Regulation 27(2)(b)(i) and (ii) of the [M64]Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973 (as originally in force) or a statement to similar effect,

including (in either case) any renewal or continuation of such a certificate.

(4) For the purposes of sub-paragraph (2) a relevant certificate issued in respect of a person remains valid for as long as the matters stated in the certificate in relation to the person's disability remain unaltered.

(5) Where immediately before 13th October 1993 a person to whom this paragraph applies was under the age of five, the person ceases to be a person to whom this paragraph applies—

(a) if a relevant licence document is in force on the day on which he attains the age of five in respect of a vehicle used or kept for use for his purposes, when that licence document expires, and

(b) otherwise, on attaining the age of five.

(6) In sub-paragraph (5) "relevant licence document" means a document in the form of a licence issued under—

(a) Regulation 26(3A)(b) of the Road Vehicles (Registration and Licensing) Regulations 1971,

(b) Regulation 27(4)(b) of the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973, or

(c) paragraph 4 or 6 of the Schedule to the [M65]Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993,

or any re-enactment (with or without modifications) of any of those provisions.

(7) Regulations under section 22(2) of this Act which require a person to furnish information relating to a vehicle which is an exempt vehicle under this paragraph

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

may require him to furnish (in addition) such evidence of the facts giving rise to the exemption as is prescribed by the regulations.

(8) In spite of the repeal by this Act of section 12(2) of the [M66]Finance (No.2) Act 1992, paragraphs 4 to 8 of the Schedule to the [M67]Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 shall, until the coming into force of the first regulations made by virtue of sub-paragraph (7) (unless revoked and subject to any amendments), continue to have effect but subject to the modifications specified in sub-paragraph (9).

(9) The modifications referred to in sub-paragraph (8) are—

(a) the substitution of a reference to this paragraph for any reference to paragraph 2 of that Schedule,

(b) the addition of a reference to this Act after the first reference to the [M68]Vehicles (Excise) Act 1971 in paragraphs 4(4)(a) and 6(4)(a),

(c) the substitution of a reference to this Act for each other reference to the Vehicles (Excise) Act 1971, and

(d) the substitution of a reference to section 23 of this Act for any reference to section 19 of that Act and of a reference to subsection (3) of section 23 of this Act for any reference to subsection (2) of section 19 of that Act.

(10) Sections 44 and 45 of this Act have effect in relation to a vehicle which is an exempt vehicle under this paragraph as they have effect in relation to a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2 to this Act.

(11) If and to the extent that, immediately before the coming into force of this Act, the Secretary of State had power to amend or revoke by order any provision of the Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993, he has the same power in relation to so much of this paragraph as reproduces that provision.

Marginal Citations

M59 1977 c. 49.
M60 1978 c. 29.
M61 S.I. 1972/1265 (N.I.14).
M62 1992 c. 48.
M63 S.I. 1971/450.
M64 S.R. and O. (N.I.) 1973 No. 490.
M65 S.I. 1993/2272.
M66 1992 c. 48.
M67 S.I. 1993/2272.
M68 1971 c. 10.

Trade licences

8 (1) On and after such day as the Secretary of State may by order appoint this Act shall have effect as if for section 13 there were substituted—

"**13 Trade licences: duration and amount of duty.**

(1) A trade licence may be taken out—

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(a) for a period of twelve months, or
(b) for a period of six months.

(2) A trade licence taken out by a person who is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)) may be taken out only for a period of six months.

(3) The Secretary of State may require that a trade licence taken out by a motor trader or vehicle tester who does not hold an existing trade licence may be taken out only for a period of six months.

(4) The rate of duty applicable to a trade licence taken out for a period of twelve months **[**[F543]("the applicable annual rate")**]** is—
(a) the annual rate currently applicable to a vehicle under sub-paragraph **[**[F544](1)(d)**]** of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and
(b) otherwise, the **[**[F545]basic goods vehicle rate currently applicable**]**.

[[F546](4A) Where a trade licence is taken out for a period of 12 months and the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, the rate of duty is 105% of the applicable annual rate.**]**

[[F547](5) The rate of duty applicable to a trade licence taken out for a period of 6 months is—
(a) 55% of the applicable annual rate for a corresponding trade licence taken out for 12 months, or
(b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, 52.5% of that applicable annual rate.**]**

(6) In determining a rate of duty under **[**[F548]subsection (4A) or (5)**]** any fraction of five pence—
(a) if it exceeds two and a half pence, shall be treated as five pence, and
(b) otherwise, shall be disregarded.

[[F549](7) In this section "the basic goods vehicle rate" means the annual rate applicable, by virtue of sub-paragraph (1) of paragraph 9 of Schedule 1, to a rigid goods vehicle which—
[F550](a) . . . . . .
(b) falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms."**]**

(2) An order under sub-paragraph (1) may appoint different days for different cases.

(3) A licence in force when such an order substitutes for section 13 the provisions set out in sub-paragraph (1) is not affected by that substitution.

[[F551](4) In cases in which the provisions set out in sub-paragraph (1) have effect, sections 35A(8) and 36(7) are to be read as referring to section 13(4A) instead of section 13(3A).**]**

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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

F543 Words in Sch. 4 para. 8(1) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(4)(a)**(10)

F544 Words in s. 13(4)(a) as set out in Sch. 4 para. 8 substituted (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by virtue of Finance Act 2002 (c. 23), **s. 18(2)**

F545 Words in s. 13(4)(b) as set out in Sch. 4 para. 8(1) substituted (7.4.2005 with effect as mentioned in s. 7(14) of the amending Act) by Finance Act 2005 (c. 7), **s. 7(4)**

F546 Words in Sch. 4 para. 8(1) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(4)(b)**(10)

F547 Words in Sch. 4 para. 8(1) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(4)(c)**(10)

F548 Words in Sch. 4 para. 8(1) substituted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(4)(d)**(10)

F549 S. 13(7) as set out in Sch. 4 para. 8(1) inserted (7.4.2005 with effect as mentioned in s. 7(14)(16) of the amending Act) by Finance Act 2005 (c. 7), **s. 7(5)**

F550 Words in Sch. 4 para. 8(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 18 para. 10(b)**

F551 Sch. 4 para. 8(4) inserted (1.10.2014) by Finance Act 2014 (c. 26), **s. 89(9)**(10)

Combined road-rail transport of goods

9 Section 20 (and the references to it in sections 45(1)(b) and 57(5)) shall not come into force until such day as the Secretary of State may by order appoint.

Regulations about registration and licensing

10 Regulation 12(1) of the [M69]Road Vehicles (Registration and Licensing) Regulations 1971 continues to have effect (until revoked) as if the amendments of section 23 of the [M70]Vehicles (Excise) Act 1971, as set out in paragraph 20 of Schedule 7 to that Act, which were made by paragraph 16(3) of Part III of Schedule 1 to the [M71]Finance Act 1987 had been in force when those Regulations were made.

Marginal Citations

M69 S.I. 1971/450.

M70 1971 c. 10.

M71 1987 c. 16.

Assignment of registration marks

11 The inclusion in this Act of subsection (2), and the words "for the time being" in subsection (3), of section 23 (which reproduce the amendments of the Vehicles (Excise) Act 1971 made by section 10(2) and (3) of the [M72]Finance Act 1989) shall not be construed as affecting the operation of—

(a) the Vehicles (Excise) Act 1971 or the [M73]Vehicles (Excise) Act (Northern Ireland) 1972, or

(b) any regulations made under either of those Acts,

in relation to any time before 27th July 1989 (the day on which the Finance Act 1989 was passed).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

Marginal Citations

M72 1989 c. 26.

M73 1972 c. 10 (N.I.).

SCHEDULE 5

Section 65.

REPEALS AND REVOCATIONS

PART I

REPEALS

Chapter	Short title	Extent of repeal
1966 c. 18.	The Finance Act 1966.	In section 2(1), the words "(including such duty chargeable in Northern Ireland)".
1967 c. 54.	The Finance Act 1967.	Section 45(3)(c).
1967 c. 72.	The Wireless Telegraphy Act 1967.	Section 8(4).
		Section 14(2).
1968 c. 48.	The International Organisations Act 1968.	In section 2(2)(b), the words "(that is to say," onwards.
1971 c. 10.	The Vehicles (Excise) Act 1971.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 55(6).
		Section 128(3).
1974 c. 39.	The Consumer Credit Act 1974.	In Schedule 4, in Part I, paragraph 32.
1975 c. 45.	The Finance (No.2) Act 1975.	Section 5(1), (5) and (6).
1976 c. 40.	The Finance Act 1976.	Section 11(1) to (4).
		Section 12.
1977 c. 36.	The Finance Act 1977.	Section 5(1) and (5).
1978 c. 42.	The Finance Act 1978.	Section 8(1), (4) and (5).
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in the Table in paragraph 12, the entries relating to the Vehicles (Excise) Act 1971.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

1980 c. 43.	The Magistrates' Courts Act 1980.	In Schedule 7, paragraph 93.
1980 c. 48.	The Finance Act 1980.	Section 4(1) and (4) to (7).
1981 c. 35.	The Finance Act 1981.	Section 7(1) and (5).
1982 c. 39.	The Finance Act 1982.	Section 3(2).
		Section 5(1) to (4) and (7).
		Section 7(1) and (3).
		Schedule 3.
		In Schedule 5, Part A.
1983 c. 28.	The Finance Act 1983.	Section 4(1) to (3), (5) and (8).
		In Schedule 3, in Part I, paragraphs 1 to 6 and, in Part II, paragraphs 8, 10 and 11.
1983 c. 55.	The Value Added Tax Act 1983.	In Schedule 9, paragraph 2.
1984 c. 43.	The Finance Act 1984.	Section 4(1) and (3) to (6).
		Section 5(1) to (3) and (5).
		In Schedule 2, in Part II, paragraph 6(1) and (2).
1984 c. 54.	The Roads (Scotland) Act 1984.	In Schedule 9, paragraph 67.
1985 c. 54.	The Finance Act 1985.	Section 4(1) to (3) and (5) to (8).
		Section 9.
		In Schedule 2, in Part I, paragraphs 2 and 5 and, in Part II, paragraph 8.
1986 c. 41.	The Finance Act 1986.	Section 3(1) to (4) and (6) to (8).
		Schedule 1.
		In Schedule 2, Part I.
1987 c. 16.	The Finance Act 1987.	In section 2, subsections (1), (3) and (5), in subsection (6) the words "The Acts of 1971 and 1972 and" and subsections (7) and (8).
		In Schedule 1, in Part II, paragraphs 1, 2 and 5 and, in Part III, paragraphs 7, 8, 10, 12, 14, 16 and 18.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

1988 c. 39.	The Finance Act 1988.	Section 4(1), (3)(b) to (d), (4) and (6) to (9). In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 4 and 5.
1988 c. 53.	The Road Traffic Offenders Act 1988.	Section 21(2)(e) and (f). In Schedule 3, the entries relating to the Vehicles (Excise) Act 1971.
1988 c. 54.	The Road Traffic (Consequential Provisions) Act 1988.	In Schedule 3, paragraph 8(2)(a) to (c), (3) and (4).
1989 c. 26.	The Finance Act 1989.	Section 6(1), (2), (5) and (7). Sections 7 to 13. Section 14(1), (3), (5) and (7). Section 16(3). In Schedule 1, Part I. In Schedule 2, paragraphs 1, 2 and 4.
1990 c. 19.	The National Health Service and Community Care Act 1990.	In Schedule 8, paragraph 2.
1990 c. 29.	The Finance Act 1990.	Section 5(1) to (3), (8) and (9). Section 6. In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 8 and 9.
1991 c. 21.	The Disability Living Allowance and Disability Working Allowance Act 1991.	In Schedule 2, paragraph 1.
1991 c. 31.	The Finance Act 1991.	Section 4(1) to (3), (5) and (6). Sections 8 to 10. In Schedule 3, in Part I, paragraphs 1 to 4, 5(1)(a), (2), (4) and (5), 6 to 20, 22 and 23.
1991 c. 40.	The Road Traffic Act 1991.	In Schedule 4, paragraphs 4 and 5.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

1991 c. 53.	The Criminal Justice Act 1991.	In Schedule 11, paragraph 9.
1992 c. 20.	The Finance Act 1992.	Section 4(1), (2) and (5).
1992 c. 48.	The Finance (No.2) Act 1992.	Section 11(1), (3), (10) and (11).
		Sections 12 and 13.
		In Schedule 3, paragraph 91.
1993 c. 34.	The Finance Act 1993.	Section 17(1), (2), (3)(b), (4), (5), (7)(a) and (8).
		Sections 18 and 19.
		Section 20(1), (2) and (4).
		Section 21.
		Section 23.
1994 c. 9.	The Finance Act 1994.	Section 4.
		In Schedule 2, paragraphs 1 to 23 and 26 to 28 and, in paragraph 29, “20(2)”.

PART II

REVOCATIONS

Number	Title	Extent of revocation
S.I. 1974/168.	The National Health Service (Vehicles) Order 1974.	The whole Order.
S.I. 1974/1491.	The National Health Service (Vehicles) (Scotland) Order 1974.	The whole Order.
S.I. 1981/154 (N.I.1).	The Road Traffic (Northern Ireland) Order 1981.	In Article 118(2), the words from “and the reference” to “1972”.
S.I. 1991/1712 (N.I.17).	The Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991.	In Schedule 2, paragraph 1.

TABLE OF DERIVATIONS

Notes:

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

1. This Table shows the derivation of the provisions of the consolidation.

2. The following abbreviations are used in the Table—

V(E)A	= Vehicles (Excise) Act 1971 (c.10)
1976 FA	= Finance Act 1976 (c.40)
1979 CEMA	= Customs and Excise Management Act 1979 (c.2)
1982 FA	= Finance Act 1982 (c.39)
1986 FA	= Finance Act 1986 (c.41)
1987 FA	= Finance Act 1987 (c.16)
1988 FA	= Finance Act 1988 (c.39)
1989 FA	= Finance Act 1989 (c.26)
1990 FA	= Finance Act 1990 (c.29)
1991 FA	= Finance Act 1991 (c.31)
1992 (No.2) FA	= Finance (No.2) Act 1992 (c.48)
1993 FA	= Finance Act 1993 (c.34)
1994 FA	= Finance Act 1994 (c.9)

3.Part I of Schedule 7 to the Vehicles (Excise) Act 1971 makes modifications of other provisions of that Act which continue to have effect until an order under section 39(2) of that Act provides that the modifications are to cease to operate. Paragraph 18 of Schedule 2 to the Finance Act 1994 prevents the making of such an order in relation to certain of the modifications, thereby causing the modified provisions permanently to have effect subject to the modifications. This Table does not separately acknowledge paragraph 18 when showing the derivation of such a modified provision.

4. The Table does not separately acknowledge the provisions (in particular the Criminal Law Act 1977, the Criminal Justice Act 1982 and the Fines and Penalties (Northern Ireland) Order 1984) which secure that, where the maximum fine or penalty that may be imposed on the commission of an offence was originally expressed as a particular amount (or one particular amount on a person's first conviction and another on subsequent convictions), the amount of the maximum fine or penalty is now the statutory maximum (in the case of an either way offence tried summarily) or a particular level on the standard scale (in the case of a summary offence).

Provision	**Derivation**
1(1)	V(E)A s.1(1); 1991 FA Sch.3 Pt.I para.2.
(2)	V(E)A s.38(1).
2(1)	V(E)A s.1(2); 1988 FA Sch.2 Pt.II para.2.
(2) to (4)	V(E)A s.1(3); 1994 FA Sch.2 para.1(2).
3(1)	V(E)A s.2(1), Sch.7 Pt.I para.1.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2)	V(E)A s.2(1), Sch.7 Pt.I para.1; Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(a); 1994 FA s.4(2).
(3)	V(E)A s.2A(1), Sch.7 Pt.I para.5.
(4)	V(E)A s.2A(1), Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(2).
(5)	V(E)A s.2A(3), Sch.7 Pt.I para.5.
(6)	V(E)A s.2A(4), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
4(1)	V(E)A s.2(4).
(2)	V(E)A s.2(4); Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(b).
(3)	V(E)A s.2(4).
(4)	V(E)A s.2A(2), Sch.7 Pt.I para.5.
(5)	V(E)A s.2A(2), paragraph (a) of proviso, Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(3).
(6)	V(E)A s.2A(2), paragraph (b) of proviso, Sch.7 Pt.I para.5.
(7)	V(E)A s.2A(4), Sch.7 Pt.I para.5.
5	Drafting.
6(1)	V(E)A s.3(1).
(2) to (4)	V(E)A s.3(2); 1979 CEMA Sch.4 para.12.
(5)	V(E)A s.3(3).
(6)	V(E)A s.3(4), (5).
7(1)	V(E)A ss.12(1), 38(1).
(2)	1976 FA s.11(1).
(3)	1976 FA s.11(2); 1994 FA Sch.2 para.21(2), (3).
(4), (5)	V(E)A s.12(2), (3).
(6)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
(7)	V(E)A Sch.4 Pt.I para.8(2); 1982 FA Sch.5 Pt.A.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

8	1993 FA s.23.
9(1)	V(E)A ss.13(1), 38(1).
(2)	V(E)A s.13(2).
(3)	V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1); 1991 FA Sch.3 Pt.I para.7.
(4)	V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1).
10(1)	V(E)A ss.12(7), 38(1).
(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A s.17(3).
11(1)	V(E)A ss.16(1), (1A), 38(1); 1986 FA Sch.2 Pt.I para.4(3).
(2)	V(E)A s.16(1); 1986 FA Sch.2 Pt.I para.4(2)(a).
(3), (4)	V(E)A s.16(1).
12(1)	V(E)A ss.16(1), proviso, 38(1); 1986 FA Sch.2 Pt.I para.4(2)(b).
(2)	V(E)A s.16(2).
(3)	V(E)A s.16(3); 1986 FA Sch.2 Pt.I para.4(4); 1987 FA Sch.1 Pt.II para.5(c).
(4)	V(E)A s.16(3).
(5)	V(E)A s.16(8); Finance Act 1984 (c.43) s.4(4)(b).
13(1)	V(E)A ss.16(4), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(2)	V(E)A ss.16(4A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(3) to (5)	V(E)A ss.16(5), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(6)	V(E)A ss.16(5A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
14(1)	V(E)A s.16(6).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A ss.25(1), 38(1); 1994 FA Sch.2 para.12.
(4)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
15(1), (2)	V(E)A s.18(1).
(3)	V(E)A Sch.4 Pt.I para.8(4)(a), (b)(i); 1982 FA Sch.5 Pt.A.
(4), (5)	V(E)A s.18(2).
(6)	V(E)A s.18(3), Sch.7 Pt.I para.17.
(7)	V(E)A s.18(2).
16(1)	V(E)A Sch.4 Pt.I paras.14, 14A, 14B; 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1992 (No.2) FA s.11(3); 1994 FA Sch.2 para.19(5).
(2), (3)	V(E)A Sch.4 Pt.I paras.14, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
(4), (5)	V(E)A Sch.4 Pt.I paras.14A, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22; 1992 (No.2) FA s.11(3).
(6), (7)	V(E)A Sch.4 Pt.I paras.14B, 16(2); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1991 FA Sch.3 Pt.I para.22.
17(1), (2)	V(E)A s.18(5), (6).
(3) to (5)	V(E)A s.18(7).
(6), (7)	V(E)A s.18(10); 1991 FA Sch.3 Pt.I para.8; 1994 FA Sch.2 para.8(3).
(8)	V(E)A Sch.4 Pt.I para.8(4)(b)(ii); 1982 FA Sch.5 Pt.A.
18(1)	V(E)A s.6(1), (3); 1994 FA Sch.2 para.4.
(2)	V(E)A s.6(3).
19(1)	V(E)A s.17(2), Sch.7 Pt.I para.13.
(2)	V(E)A s.17(3).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

20(1)	V(E)A s.18B(2), (4); 1991 FA s.9(2), Sch.3 Pt.I para.10(2).
(2)	V(E)A ss.18B(2), 38(1); 1991 FA s.9(2).
(3)	V(E)A s.18B(1), (5); 1991 FA s.9(2), Sch.3 Pt.I para.10(3).
(4)	V(E)A s.18B(3); 1991 FA s.9(2).
21	V(E)A s.19(1).
22(1)	V(E)A ss.23(1)(a) to (e), (2)(a), 38(1), Sch.7 Pt.I para.20; 1987 FA Sch.1 Pt.III para.16(3); 1989 FA s.13; 1994 FA Sch.2 para.11(2).
(2)	V(E)A s.23(3), (4), Sch.7 Pt.I para.20; 1976 FA s.11(3), (4); 194 FA Sch.2 para.21(4).
(3)	V(E)A s.23(4), Sch.7 Pt.I para.20.
23(1)	V(E)A s.19(1).
(2)	V(E)A s.19(1A); 1989 FA s.10(2).
(3)	V(E)A s.19(2); 1989 FA s.10(3).
(4)	V(E)A s.23(1)(f), Sch.7 Pt.I para.20.
(5)	V(E)A s.23(2)(b), (c), Sch.7 Pt.I para.20; 1994 FA Sch.2 para.11(3).
24(1)	V(E)A s.20(1).
(2)	V(E)A ss.20(2), 38(1).
(3)	V(E)A ss.20(3), 38(1).
(4)	V(E)A ss.25(1), 38(1).
(5)	V(E)A ss.25(2), 38(1).
(6)	V(E)A s.25(2); Interpretation Act 1978 (c.30) s.17(2)(a).
25(1)	V(E)A s.38(1); 1976 FA s.12(1), (5).
(2)	V(E)A s.38(1); 1976 FA s.12(2), (5).
(3)	1976 FA s.12(3).
26(1)	1989 FA s.11(1), (6).
(2)	1989 FA s.11(2)(a) to (j), (6); 1992 (No.2) FA s.13(1)(a); 1994 FA Sch.2 para.26(2).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3)	1989 FA s.11(3), (6); 1992 (No.2) FA s.13(1)(b).
(4)	1989 FA s.11(3ZA); 1994 FA Sch.2 para.26(3).
(5)	1989 FA s.11(3A), (6); 1992 (No.2) FA s.13(1)(c).
(6)	1989 FA s.11(5), (6).
27(1), (2)	1989 FA s.12(1), (2).
(3)	1989 FA s.12(3)(a) to (ja), (9); 1992 (No.2) FA s.13(2)(a) to (c); 1994 FA Sch.2 para.27(2).
(4)	1989 FA s.12(4), (9).
(5)	1989 FA s.12(5), (9); 1992 (No.2) FA s.13(2)(d).
(6)	1989 FA s.12(5A); 1994 FA Sch.2 para.27(3).
(7)	1989 FA s.12(8).
28	V(E)A s.24.
29(1)	V(E)A s.8(1); 1979 CEMA s.156.
(2)	V(E)A s.8(1).
(3)	V(E)A s.8(1); 1979 CEMA s.156.
(4)	V(E)A s.8(3)(a).
(5)	V(E)A s.13(3).
(6), (7)	V(E)A s.8(3)(b).
(8)	V(E)A s.8(3), final sentence.
30(1)	V(E)A s.9(1).
(2)	V(E)A s.9(2), Sch.7 Pt.I para.7(a).
(3), (4)	V(E)A s.9(4), Sch.7 Pt.I para.7(c).
(5)	V(E)A s.9(6).
31(1) to (3)	V(E)A s.9(2).
(4)	V(E)A s.9(2), proviso, Sch.7 Pt.I para.7(a).
(5)	V(E)A s.9(3), Sch.7 Pt.I para.7(b).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(6)	V(E)A s.9(3A); 1989 FA s.14(3).
(7), (8)	V(E)A s.9(6).
32(1)	V(E)A s.9(5), (8); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b); 1991 FA Sch.3 Pt.I para.6(1); Criminal Justice Act 1991 (c.53) Sch.11 para.9.
(2)	V(E)A s.9(7), (8).
(3)	V(E)A s.9(7) to (9); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.6(2).
33(1)	V(E)A ss.12(4), 38(1); 1979 CEMA s.156.
(2), (3)	V(E)A ss.12(4).
34(1)	V(E)A s.16(7); 1979 CEMA s.156; 1987 FA Sch.1 Pt.III para.14.
(2)	V(E)A s.16(7); 1979 CEMA s.156.
(3) to (5)	V(E)A s.16(7).
35(1)	V(E)A s.17(3)(a); 1979 CEMA s.156.
(2)	V(E)A s.17(3)(a).
36(1), (2)	V(E)A s.26A(1); 1989 FA s.14(1).
(3)	V(E)A s.26A(3); 1989 FA s.14(1); 1994 FA Sch.2 para.13(3).
(4)	V(E)A s.26A(2); 1989 FA s.14(1); 1994 FA Sch.2 para.13(2).
(5)	V(E)A s.26A(4); 1989 FA s.14(1); 1994 FA Sch.2 para.13(4).
37	V(E)A s.18(4); 1979 CEMA s.156.
38(1)	V(E)A s.18A(1); 1982 FA s.7(1).
(2)	V(E)A s.18A(2), (4), (5), Sch.7 Pt.I para.17A(a); 1982 FA s.7(1), (3).
(3)	V(E)A s.18A(9), Sch.7 Pt.I para.17A(c); 1982 FA s.7(1), (3).
(4)	V(E)A s.18A(8); 1982 FA s.7(1).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

39	V(E)A s.18A(3) to (5), (12A)(a); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
40(1)	V(E)A s.18A(6); 1982 FA s.7(1).
(2)	V(E)A s.18A(6)(a), (12A)(b); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
(3)	V(E)A s.18A(6)(b); 1982 FA s.7(1).
(4)	V(E)A s.18A(7), Sch.7 Pt.I para.17A(b); 1982 FA s.7(1), (3); 1987 FA Sch.1 Pt.III para.10(a).
41(1)	V(E)A s.18A(10), (12); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(1).
(2), (3)	V(E)A s.18A(11), (12), (12A)(c); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
42(1)	V(E)A s.22(1).
(2)	V(E)A s.22(3).
(3)	V(E)A s.22(1).
(4)	V(E)A s.22(1), paragraph (a) of proviso.
(5)	V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11; 1994 FA Sch.2 para.10.
(6)	V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11.
43(1)	V(E)A s.22(2).
(2)	V(E)A s.22(3).
(3)	V(E)A s.22(2).
(4)	V(E)A s.22(2), proviso.
44(1)	V(E)A s.26(1); 1979 CEMA s.156.
(2)	V(E)A s.26(1), Sch.7 Pt.I para.23; Finance Act 1978 (c.42) s.8(4).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3)	V(E)A s.26(1); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1).
45(1)	V(E)A s.26(2)(a); 1979 CEMA s.156; 1991 FA s.9(4).
(2)	V(E)A s.26(2)(a); Finance Act 1978 (c.42) s.8(4); 1979 CEMA s.156.
(3)	V(E)A s.26(2)(b); 1979 CEMA s.156.
(4)	V(E)A s.26(2); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1).
46(1) to (4)	V(E)A s.27(1), (2).
(5)	V(E)A s.27(3).
(6)	V(E)A s.27(1).
(7)	V(E)A s.27(1), (4); 1991 FA Sch.3 Pt.I para.12.
47(1)	V(E)A ss.28(2), 28A(a); 1991 FA Sch.3 Pt.I para.13.
(2)	V(E)A ss.28(1), 28A(a); 1991 FA Sch.3 Pt.I para.13; 1994 FA Sch.2 para.14.
(3)	V(E)A s.28(1).
(4) to (6)	V(E)A s.28(3).
(7)	V(E)A ss.28(5), 28A(a); 1979 CEMA Sch.4 para.12; 1989 FA s.16(3); 1991 FA Sch.3 Pt.I para.13.
48(1), (2)	V(E)A s.29(1), (2).
(3)	V(E)A s.29(4).
(4)	V(E)A s.29(4); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b).
(5) to (7)	V(E)A s.29(5).
49	V(E)A ss.28(4), 28A(b), 29(3); Courts and Legal Services Act 1990 (c.41) s.74(3); 1991 FA Sch.3 Pt.I para.13.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

50	V(E)A s.30.
51(1)	V(E)A s.32(1), (2)(a); 1991 FA Sch.3 Pt.I para.15.
(2)	V(E)A s.32(1).
(3)	V(E)A s.32(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.15.
52(1)	V(E)A ss.31(1), (3), (4)(a), 38(1).
(2)	V(E)A s.31(1).
(3), (4)	V(E)A s.31(2), (4)(b), (5); 1991 FA Sch.3 Pt.I para.14.
(5)	V(E)A s.31(2).
53	V(E)A s.33; 1994 FA Sch.2 para.15.
54	Road Traffic Offenders Act 1988 (c.53) s.21(1), (2)(e), (f).
55(1)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(a); 1989 FA s.14(5)(a); 1991 FA Sch.3 Pt.I para.16.
(2)	V(E)A s.34(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(b); 1991 FA Sch.3 Pt.I para.16.
(3), (4)	V(E)A s.34(1); 1989 FA s.14(5)(b).
(5)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(c); 1991 FA Sch.3 Pt.I para.16.
56(1)	V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
(2)	V(E)A s.35(3); 1979 CEMA Sch.4 para.12.
(3)	V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
57(1)	V(E)A s.37(1).
(2)	V(E)A s.37(1)(a), (c); 1989 FA ss.11(2)(k), (3), 12(3)(k), (5); 1994 FA Sch.2 para.17(2).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

(3)	V(E)A s.37(1)(a), (b); 1991 FA Sch.3 Pt.I para.18.
(4)	V(E)A s.37(1).
(5)	V(E)A s.37(4); 1991 FA s.9(5).
(6), (7)	V(E)A s.37(5); 1976 FA s12(5); 1989 FA ss.11(4), 12(6).
(8)	V(E)A s.37(5).
58(1)	V(E)A s.37(2); 1976 FA s.12(3); Finance Act 1985 (c.54) s.9(2); 1994 FA Sch.2 para.17(3).
(2)	1990 FA s.128; 1992 (No.2) FA s.13(3); 1994 FA Sch.2 para.28.
59(1), (2)	V(E)A s.37(3), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
(3)	V(E)A s.37(3B), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
(4), (5)	V(E)A s.37(3A), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
60(1)	V(E)A ss.2A(4), 7(2A), 39(2), Sch.3 para.8(5), Sch.7 Pt.I para.5; Finance Act 1984 (c.43) s.5(3); 1988 FA s.4(3)(d); 1991 FA s.9(6).
(2)	V(E)A ss.2A(4), 39(2), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
(3)	V(E)A Sch.3 para.8(5); 1988 FA s.4(3)(d).
61(1)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(1), (2A); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II paras.10(a), (b), 11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(2)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(2); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.10(c); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(3)	V(E)A Sch.4 Pt.I para.9(2A); Finance Act 1983 (c.28) Sch.3 Pt.II para.11; Road Traffic

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

	(Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a).
(4)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(a), Sch.4 Pt.I paras.9(1), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(5)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(b), Sch.4 Pt.I paras.9(2), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(6)	V(E)A s.4(2), (3)(c)(ii), Sch.1 paras.3, 4(b); 1991 FA ss.4(2), 8(5), Sch.3 Pt.I paras.3, 20.
(7)	V(E)A s.18B(4)(b), Sch.4 Pt.I para.15(1); 1990 FA Sch.2 Pt.II para.9; 1991 FA s.9(2).
(8)	V(E)A Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.

62(1)

"axle"	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
"built-in road construction machinery"	V(E)A s.4(2).
"business"	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
"disabled person"	V(E)A ss.4(2), 7(2); 1990 FA s.6(5); Finance Act 1978 (c.42) s.8(1); 1994 FA Sch.2 para.5.
"exempt vehicle"	Drafting.
"farmer's goods vehicle"	V(E)A Sch.4 Pt.I paras.10(2), (3), 15(1); 1982 FA Sch.5 Pt.A.
"goods vehicle"	V(E)A s.18B(4)(b), Sch.3 para.5, Sch.4 para.15(1); 1976 FA s.11(4); 1982 FA Sch.5 Pt.A; 1991 FA s.9(2).
"motor dealer"	V(E)A s.38(1).
"motor trader"	V(E)A s.16(8); 1986 FA Sch.2 Pt.I para.4(8).
"public road"	V(E)A s.38(1); Roads (Scotland) Act 1984 (c.54) Sch.9 para.67.
"registration mark"	Drafting.
"relevant right"	1989 FA s.12(9).
"right of retention"	1989 FA s.11(6).
"rigid goods vehicle"	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
"road construction machinery"	V(E)A s.4(2).
"road construction vehicle"	V(E)A s.4(2), Sch.4 Pt.I para.15(2); 1982 FA Sch.5 Pt.A.

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

"showman's goods vehicle"	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
"showman's vehicle"	V(E)A Sch.3 para.7; Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
"temporary licence"	V(E)A s.38(1).
"tractive unit"	V(E)A s.18A(3), Sch.4 Pt.I para.15(1); 1982 FA s.7(1), Sch.5 Pt.A ("tractor unit").
"trade licence"	V(E)A s.38(1).
"vehicle", "vehicle excise duty"	Drafting.
"vehicle licence"	V(E)A s.38(1).
"vehicle tester"	V(E)A s.16(8).
(2)	V(E)A s.38(2).
63	
64	
65	
66	
67	
68	
Sch. 1	
para.1	V(E)A Sch.5; Finance Act 1985 (c.54) Sch.2 Pt.I para.5; 1988 FA s.4(6); 1993 FA s.17(7)(a); 1994 FA s.4(7).
2	V(E)A s.38(5), Sch.1; Finance Act 1985 (c.54) s.4(7); 1991 FA s.4(3); Finance Act 1992 (c.20) s.4(2); 1993 FA ss.17(2), 20(2).
3	V(E)A s.38(1), Sch.2; Consumer Credit Act 1974 (c.39) Sch.4 Pt.I para.32; 1989 FA ss.6(2), 7, Sch.1 Pt.I; 1993 FA s.17(3)(b); 1994 FA s.4(4)(b).
4	V(E)A Sch.3 Pt.I paras.1 to 5, Pt.II para.1; 1989 FA Sch.2 para.2(a) to (d); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(a).
5	V(E)A Sch.3 Pt.I paras.1, 8, Pt.II para.4; 1987 FA Sch.1 Pt.II para.2; 1988 FA s.4(3)

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

	(b) to (d); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(c).
6	V(E)A Sch.4A paras.1, 2, 4, 5; 1988 FA Sch.2 Pt.II para.5; 1991 FA Sch.3 Pt.I para.23; Road Traffic Act 1991 (c.40) Sch.4 para.5; 1993 FA s.18(2)(b).
7	V(E)A Sch.3 Pt.I paras.1, 6, Pt.II paras.2, 3; 1989 FA Sch.2 para.2(f); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(b).
8	V(E)A Sch.4 Pt.I paras.1, 15(1), 16; 1982 FA Sch.5 Pt.A; 1990 FA Sch.2 Pt.II para.2; 1991 FA Sch.3 Pt.I para.22; 1993 FA s.17(5); 1994 FA Sch.2 para.19(2).
9, 10	V(E)A Sch.4 Pt.I paras.2, 3, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.2.
11	V(E)A Sch.4 Pt.I paras.4, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.2; 1994 FA s.4(5).
12	V(E)A Sch.4 Pt.I paras.6, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.4.
13	V(E)A s.38(1), Sch.4 Pt.I paras.8(1), (3), 16; 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
14	V(E)A Sch.4 Pt.I paras.9(3), 16; 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
15	V(E)A Sch.4 Pt.I para.10(1), (3); 1982 FA Sch.5 Pt.A.
16	V(E)A Sch.4 Pt.I paras.11, 15(1A), Sch.4A para.3; 1982 FA Sch.5 Pt.A ;1988 FA Sch.2 Pt.II paras.4, 5; 1989 FA Sch.2 para.4(a); 1994 FA Sch.2 para.19(4).
17	V(E)A s.38(1), Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.
Sch. 2	
para.1	V(E)A ss.4(1)(aa), 38(3); Finance Act 1980 (c.48) s.4(4).
2	V(E)A s.4(1)(e).
3	V(E)A s.4(1)(ka); 1990 FA s.6(3).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

4	V(E)A s.4(1)(a), (2), (3)(c)(i); 1991 FA s.8(4), Sch.3 Pt.I para.3.
5	V(E)A s.4(1)(b); 1994 FA Sch.2 para.3.
6	V(E)A s.4(1)(c), (2); 1990 FA s.6(5).
7	V(E)A s.7(4A); National Health Service and Community Care Act 1990 (c.19) Sch.8 para.2; 1991 FA Sch.3 Pt.I para.5(4).
8	V(E)A s.4(1)(l); National Health Service (Vehicles) Order 1974 (S.I.1974/168) Art.3; National Health Service (Vehicles) (Scotland) Order 1974 (S.I.1974/1491) Art.3; National Health Service Act 1977 (c.49) Sch.14 para.1(1)(a); National Health Service (Scotland) Act 1978 (c.29) Sch.15 paras.1(1)(a), 2; Interpretation Act 1978 (c.30) s.17(2)(a).
9	V(E)A s.4(1)(ca), (2); 1990 FA s.6(2), (5).
10	V(E)A s.4(1)(cb); 1991 FA s.8(2).
11	V(E)A s.4(1)(f).
12	V(E)A s.4(1)(h), (2).
13	V(E)A s.4(1)(d).
14	V(E)A s.7(3).
15	V(E)A s.4(1)(i).
16	V(E)A s.4(1)(j), (2), (3)(b), (c)(iii); 1991 FA Sch.3 Pt.I para.3.
17	V(E)A s.4(1)(k), (2), (3)(c)(iv); 1986 FA Sch.2 Pt.I para.2; 1991 FA Sch.3 Pt.I para.3.
18	V(E)A s.4(1)(g); Finance Act 1972 (c.41) s.128(3).
19	V(E)A s.7(2), (2A); Finance Act 1978 (c.42) s.8(1); Finance Act 1980 (c.48) s.4(6); Finance Act 1984 (c.43) s.5(1) to (3); Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) Sch.2 para.1; 1991 FA Sch.3 Pt.I para.5(1)(a), (2); Social Security (Consequential Provisions) Act 1992 (c.6) s.2(2), (4); Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c.9) s.2(2), (4); 1994 FA Sch.2 para.5(a).
20	V(E)A s.4(1)(kb), (1A) to (1D); 1990 FA s.6(3), (4).
21	V(E)A s.7(1).

Status: *Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.*
Changes to legislation: *Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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)*

22	V(E)A s.5; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(2)(a) to (c); 1991 FA Sch.3 Pt.I para.4; Road Traffic Act 1991 (c.40) Sch.4 para.4.
23	V(E)A s.6(1), (3); Finance Act 1972 (c.41) s.55(6); Value Added Tax Act 1983 (c.55) Sch.9 para.2; 1992 (No.2) FA Sch.3 para.91.
24	V(E)A ss.7(3A), 38(1); 1986 FA Sch.2 Pt.I para.3.
Sch. 3	
Sch. 4	
para.1 to 6	
7	V(E)A s.23(5); Finance Act 1978 (c.42) s.8(4); 1994 FA Sch.2 paras.11(4), 23; Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 (S.I.1993/2272) Sch.
8	V(E)A ss.16(4) to (5A), 39(2), Sch.7 Pt.II para.4; 1986 FA Sch.2 Pt.I paras.4(5) to (7); 1993 FA s.19.
9	1991 FA s.9(6).
10	1987 FA Sch.1 Pt.III para.16(4).
11	1989 FA s.10(4).
Sch. 5	

Status:
Point in time view as at 01/10/2014. This version of this Act contains provisions that are prospective.

Changes to legislation:
Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 28 June 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.