



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Vehicle licences

7 Issue of vehicle licences.

- (1) Every person applying for a vehicle licence shall—
- make [^{F1}any such] a declaration, and
 - furnish [^{F2}any] such particulars [^{F3}and 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 [^{F4}specified] by the Secretary of State.
- (2) The declarations [^{F5}, particulars and evidence] which may be so [^{F6}specified] include, in relation to a person applying for a licence for a goods vehicle [^{F7}or a special vehicle], a declaration as to, [^{F8}particulars 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 [^{F9}or, as the case may be, special vehicles].
- (3) The matters referred to in subsection (2) are—
- the construction of the vehicle,
 - [^{F10}(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.

[^{F11}(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.

[^{F11}(3B) The conditions which may be specified under subsection (3A) include

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- [^{F12}(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 [^{F13}; and
- ^{F13}(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.]]
- [^{F14}(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
 - (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.
- (6) Regulations made by the Secretary of State may provide for—
- [^{F15}(aa) the return of any vehicle licence which is damaged or contains any particulars which have become illegible or inaccurate,]
- (a) the issue of a new vehicle licence in the place of a licence which is or may be lost, stolen, destroyed or damaged [^{F16}or which contains any particulars which have become illegible or inaccurate], and
 - (b) the fee to be paid on the issue of a new licence [^{F17}in any of those circumstances].
- (7) Where, following an application made in accordance with regulations under paragraph 13 of Schedule 1, a licence is issued for a goods vehicle at the rate of duty applicable to a weight specified in the application which is lower than its actual weight, that lower weight is to be shown on the licence.
- [^{F18}(8) In this section “special vehicle” has the same meaning as in paragraph 4 of Schedule 1.]

Textual Amendments

- F1** 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)**
- F2** 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)**
- F3** 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)**
- F4** 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)**
- F5** 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)**
- F6** 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, s. 19, Sch. 4 Pt. V para. 30(1)(b)(3)
- F7** 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)

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- F8** 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)**
- F9** 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)**
- F10** 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**
- F11** 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)**
- F12** 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))
- F13** 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))
- F14** 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)**
- F15** S. 7(6)(aa) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 2(4)(a)**
- F16** Words in s. 7(6)(a) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 2(4)(b)**
- F17** Words in s. 7(6)(b) inserted (29.4.1996) by 1996 c. 8, s. 23, **Sch. 2 para. 2(4)(c)**
- F18** 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)**

Modifications etc. (not altering text)

- C1** S. 7(1) extended (S.) (8.2.2007) by Wireless Telegraphy Act 2006 (c. 36), **ss. 51(1)**, 126(2)

[^{F19}7A Supplement payable on [^{F20}vehicle ceasing to be appropriately covered]

- (1) Regulations may make provision for a supplement of a prescribed amount to be payable^{F21} where—
- a vehicle has ceased to be appropriately covered,
 - 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
 - the circumstances are not such as may be prescribed.]

[For the purposes of this section and section 7B a vehicle is appropriately covered if ^{F22}(1A) (and only if)—

- a vehicle licence or trade licence is in force for or in respect of the vehicle,
- 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,
- 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
- 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 within the immediately preceding period of 12 months.

(1B) Where a vehicle for or in respect of 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 unless it is delivered to the other person with the vehicle.

(1C) Where—

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- (a) an application is made for a vehicle licence for any period, and
 (b) a temporary licence is issued pursuant to the application,
- subsection (1B) does not apply to the licence applied for if, on a transfer of the vehicle during the currency of the temporary licence, the temporary licence is delivered with the vehicle to the transferee.
- (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—
- [^{F23}(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 [^{F24}the vehicle being again appropriately covered] after the supplement has become payable;
- (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) ^{F25}
- (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

F19 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\(b\)](#)

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- F20** Words in s. 7A heading substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(8)
- F21** Words in s. 7A(1) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(3)
- F22** S. 7A(1A)-(1D) inserted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(4)
- F23** S. 7A(2)(c)(i)(ii) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(5)
- F24** Words in s. 7A(3)(b) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(6)
- F25** 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 [^{F26}Section 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 [^{F27}in relation to] the vehicle;
 - (b) when [^{F28}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—
 - (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 14 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

- F19** 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)
- F26** Words in s. 7B heading substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(11)
- F27** Words in s. 7B(1) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(10)(a)
- F28** Words in s. 7B(1) substituted (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 66(10)(b)

[^{F29}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—

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- (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.
- (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

F29 S. 7C inserted (S.) (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 15

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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—
 - (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 [^{F30}£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

F30 S. 9(3): prescribed sum substituted (2.9.1996) by S.I. 1996/2008, reg. 2

10 Transfer and surrender of vehicle licences.

- (1) Any vehicle licence may be transferred in the manner prescribed by regulations made by the Secretary of State.
- (2) The holder of a vehicle licence may at any time surrender the licence to the Secretary of State.
- (3) Where—

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- (a) a person surrenders under subsection (2) a temporary licence issued pursuant to an application for a vehicle licence, and
- (b) a further vehicle licence issued pursuant to the application is either held by him at the time of the surrender of the temporary licence or received by him after that time,

the further licence ceases to be in force and the person shall immediately return it to the Secretary of State.

Modifications etc. (not altering text)

C2 S. 10(2) excluded (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 13(10)(11)(14)

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