

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 4 is up to date with all changes known to be in force on or before 05 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 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- 1 The substitution of this Act for the provisions repealed or revoked by this Act does not affect the continuity of the law.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the making of subordinate legislation and the issuing of licences) under or for the purposes of any provision repealed or revoked by this Act has effect as if done under or for the purposes of any corresponding provision of this Act.
- (2) Sub-paragraph (1) does not apply to the ^{M1}Vehicle Licences (Duration and Rate of Duty) Order 1980.

Marginal Citations

M1 [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to times, circumstances and purposes before the commencement of this Act a reference to the corresponding provision repealed or revoked by this Act.
- 4 Any reference (express or implied) in any enactment, or in any instrument or document, to a provision repealed or revoked by this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and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 ^{M2}Interpretation Act 1978 (but are without prejudice to any other provision of that Act).

Marginal Citations

M2 [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- 6 (1) The repeal by this Act of an enactment previously repealed subject to savings (whether or not in the repealing enactment) does not affect the continued operation of those savings.

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- (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 ^{M3}National Health Service Act 1977, the ^{M4}National Health Service (Scotland) Act 1978 or the ^{M5}Health and Personal Social Services (Northern Ireland) Order 1972 but too disabled to drive it, and
 - (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 ^{M6}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 ^{M7}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 ^{M8}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.

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- (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 ^{M9}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 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 ^{M10}Finance (No.2) Act 1992, paragraphs 4 to 8 of the Schedule to the ^{M11}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 ^{M12}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.

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Marginal Citations

- M3** 1977 c. 49.
- M4** 1978 c. 29.
- M5** S.I. 1972/1265 (N.I.14).
- M6** 1992 c. 48.
- M7** S.I. 1971/450.
- M8** S.R. and O. (N.I.) 1973 No. 490.
- M9** S.I. 1993/2272.
- M10** 1992 c. 48.
- M11** S.I. 1993/2272.
- M12** 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—
 - (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 [^{F1}(“the applicable annual rate”)] is—
 - (a) the annual rate currently applicable to a vehicle under sub-paragraph [^{F2}(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 [^{F3}basic goods vehicle rate currently applicable].
- [^{F4}(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.]
- [^{F5}(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 [^{F6}subsection (4A) or (5)] any fraction of five pence—

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- (a) if it exceeds two and a half pence, shall be treated as five pence, and
- (b) otherwise, shall be disregarded.

[^{F7}(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—

- ^{F8}(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.

[^{F9}(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).]

Textual Amendments

- F1** Words in Sch. 4 para. 8(1) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(a\)\(10\)](#)
- F2** 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\(2\)](#)
- F3** 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\(4\)](#)
- F4** Words in Sch. 4 para. 8(1) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(b\)\(10\)](#)
- F5** Words in Sch. 4 para. 8(1) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(c\)\(10\)](#)
- F6** Words in Sch. 4 para. 8(1) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(4\)\(d\)\(10\)](#)
- F7** 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\(5\)](#)
- F8** 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\(b\)](#)
- F9** 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 ^{M13}Road Vehicles (Registration and Licensing) Regulations 1971 continues to have effect (until revoked) as if the amendments of section 23 of the ^{M14}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 ^{M15}Finance Act 1987 had been in force when those Regulations were made.

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M13 [S.I. 1971/450](#).

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M14 [1971 c. 10.](#)

M15 [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 ^{M16}Finance Act 1989) shall not be construed as affecting the operation of—
- (a) the Vehicles (Excise) Act 1971 or the ^{M17}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).

Marginal Citations

M16 [1989 c. 26.](#)

M17 [1972 c. 10 \(N.I.\).](#)

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

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

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)