



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

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
- (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.]

Status: Point in time view as at 30/11/2003. This version of this provision has been superseded.

Changes to legislation: Vehicle Excise and Registration Act 1994, Section 1 is up to date with all changes known to be in force on or before 17 January 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 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)

Status:

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