



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Additional duty, rebates etc.

[^{F1}19 Rebates

(1) [^{F2}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)] [^{F3}the relevant amount from the Secretary of State].

[^{F4}(2)

[^{F5}(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

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- (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,]
- [^{F6}(h) a relevant application for a vehicle licence for the vehicle has been received by the Secretary of State.]
- [^{F7}(3ZA) An application for a vehicle licence is a qualifying application for the purposes of subsection [^{F8}(3)(d)] if—
- paragraph 1ZA of Schedule 1 applies to the vehicle when the application is made, but
 - that paragraph did not apply to the vehicle when the licence which is unexpired when the application is made was taken out.]
- [^{F9}(3ZB) An application for a vehicle licence is a relevant application for the purposes of subsection (3)(h) if—
- there is an unexpired licence for the vehicle in respect of which the application is made,
 - when the unexpired licence was taken out, the vehicle was chargeable to HGV road user levy under section 5 of the HGV Road User Levy Act 2013 at a rate applicable to a vehicle that does not meet Euro 6 emissions standards, and
 - the vehicle now meets those standards, and an application for a rebate of HGV road user levy has been made under section 7 of that Act as a result of an entitlement arising under subsection (2A) of that section.]
- [^{F10}(3A) Subject to [^{F11}subsections (3B) and (3C)], 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 [^{F12}when the rebate condition is satisfied].
- (3B) Where—
- the licence is the first vehicle licence for the vehicle,
- [^{F13}(b) the rebate condition in question is that in subsection (3)(e), (f) or (g), and]
- 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.]
- [^{F14}(3C) Where the annual rate of duty chargeable on a vehicle licence at the time when it was taken out is determined in accordance with paragraph 1GE(2) of Schedule 1 (higher rates of duty: vehicles with a price exceeding £40,000) the relevant amount is given by—
- $$\frac{(H \times R) + (L \times P)}{12}$$
- where—
- H is the annual rate of duty chargeable on the licence at the time when it was taken out;
- R is the number of complete months (if any) of that part of the currency of the licence which is unexpired—
- in respect of which the rebate condition is satisfied, and

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(b) which are within the period of six years beginning with the day of registration;

L is the annual rate of duty that would have been chargeable on the licence at the time when it was taken out if that time had been after the period of six years beginning with the day of registration;

P is the number of complete months (if any) of that part of the currency of the licence which is unexpired—

- (a) in respect of which the rebate condition is satisfied, and
- (b) which are not within R.

(3D) In subsection (3C) the “day of registration” means the day on which the vehicle in respect of which the licence is in force was first registered under this Act or under the law of a country or territory outside the United Kingdom.]

[^{F15}(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.]

[^{F16}(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.]

[^{F17}(7) Where any of the rebate conditions [^{F18}(other than the condition in subsection (3)(h))] is satisfied in relation to a licence, the licence ceases to be in force.]

[^{F19}(7A) Where the rebate condition in subsection (3)(h) is satisfied in relation to a licence, the licence ceases to be in force immediately before the first day of the period for which the relevant person is treated as not having paid levy in respect of the vehicle as a result of section 19(3)(c) of the HGV Road User Levy Act 2013.]

(8) Where a [^{F20}request is made] under section 14(2), the [^{F21}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 [^{F22}the request is received by the Secretary of State].]

Textual Amendments

- F1** S. 19 substituted (1.1.2009) by [Finance Act 2008 \(c. 9\), s. 144\(3\)\(7\)](#)
- F2** Words in s. 19(1) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(2\), 22](#)
- F3** 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\(2\)](#)
- F4** 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\(3\)](#)
- F5** S. 19(3) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(3\), 22](#)
- F6** S. 19(3)(h) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(8\)\(a\)](#)
- F7** S. 19(3ZA) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\), Sch. 37 paras. 2\(3\), 7](#)

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- F8** Word in s. 19(3ZA) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(4\)](#), 22
- F9** S. 19(3ZB) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(8\)\(b\)](#)
- F10** 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\(4\)](#)
- F11** Words in s. 19(3A) substituted (with effect in accordance with s. 105(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 105\(2\)](#)
- F12** Words in s. 19(3A) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(5\)](#), 22
- F13** S. 19(3B)(b) and word substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(6\)](#), 22
- F14** S. 19(3C)(3D) inserted (with effect in accordance with s. 105(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 105\(3\)](#)
- F15** S. 19(4) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(7\)](#), 22
- F16** 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
- F17** S. 19(7) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(9\)](#), 22
- F18** Words in s. 19(7) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(8\)\(c\)](#)
- F19** S. 19(7A) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(8\)\(d\)](#)
- F20** Words in s. 19(8) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(10\)\(a\)](#), 22
- F21** Words in s. 19(8) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(10\)\(b\)](#), 22
- F22** Words in s. 19(8) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 19 paras. 6\(10\)\(c\)](#), 22

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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\(2\)\(a\)\(i\)\(7\)](#)