



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART III

OFFENCES

Other offences relating to licences

[^{F1}35A [^{F2}Failed payments].

(1) In a case where—

- (a) a notice sent as mentioned in section 19A(2)(b) [^{F3}or 19B(2)(c)] or a further notice sent as mentioned in section 19A(3)(d) [^{F4}, 19B(3)(d) or 19B(5)(f)] [^{F5}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 [^{F6}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—

- (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.

^{F7}[.....
^{F8}(3)

(4) The amount referred to in [^{F9}subsection (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

Changes to legislation: Vehicle Excise and Registration Act 1994, Section 35A is up to date with all changes known to be in force on or before 17 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

- [^{F10}(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 [^{F11}(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).
- [^{F12}(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
- ^{F13}(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

- F1** 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\(2\)\(4\)](#)
- F2** Words in s. 35A heading substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(7\)\(c\)\(10\)](#)
- F3** Words in s. 35A(1)(a) inserted (19.3.1997) by 1997 c. 16, s. 19(2)(a)
- F4** Words in s. 35A(1)(a) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(7\)\(a\)\(10\)](#)
- F5** Words in s. 35A(1)(a) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 16\(2\)\(a\), 22](#)
- F6** Words in s. 35A(1)(b) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 16\(2\)\(b\), 22](#)
- F7** S. 35A(3) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), Sch. 19 paras. 16\(3\), 22](#)
- F8** 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)
- F9** Words in s. 35A(4) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 16\(4\), 22](#)
- F10** 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\(6\)](#)
- F11** 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\(2\)](#)
- F12** S. 35A(7) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 16\(5\), 22](#)
- F13** S. 35A(8) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(7\)\(b\)\(10\)](#)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Section 35A is up to date with all changes known to be in force on or before 17 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.

[View outstanding changes](#)

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