



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART III

OFFENCES

Offence of not paying duty chargeable at higher rate

37 Penalty for not paying duty chargeable at higher rate.

(1) Where—

- (a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty,
 - (b) at any time while the licence is in force the vehicle is so used that duty at a higher rate becomes chargeable in respect of the licence for the vehicle under section 15, and
 - (c) duty at that higher rate was not paid before the vehicle was so used,
- the person so using the vehicle is guilty of an offence.

(2) A person guilty of an offence under subsection (1) is liable on summary conviction^{F1} . . . to an excise penalty of—

- (a) level 3 on the standard scale^{F1} . . ., or
 - (b) five times the difference between the duty actually paid on the licence and the amount of the duty at the higher rate,
- whichever is the greater.

Textual Amendments

- F1** Words in [s. 37\(2\)](#) repealed (1.5.1995 with effect as mentioned in Sch. 4 para. 37(3) and Sch. 29 Pt.V(3) Note 2 of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 Pt. VII para. 37\(1\)\(3\), Sch. 29 Pt.V\(3\)](#) Note 2

Changes to legislation:

Vehicle Excise and Registration Act 1994, Section 37 is up to date with all changes known to be in force on or before 11 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\(2\)\(a\)\(i\)\(7\)](#)