



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

4 Amount of duty.

- (1) Where a vehicle licence for a vehicle of any description is taken out for any period of twelve months, vehicle excise duty shall be paid on the licence at the annual rate of duty applicable to vehicles of that description.
- (2) [^{F1}Subject to subsection (2A), where] a vehicle licence for a vehicle of any description is taken out for a period of six months, vehicle excise duty shall be paid on the licence at a rate equal to fifty-five per cent. of that annual rate.

[^{F2}(2A) In the case of a vehicle which is charged to HGV road user levy, the reference in subsection (2) to fifty-five per cent is to be read as a reference to fifty per cent.]

^{F3}(3)

- (4) Where a vehicle licence for a vehicle of any description is taken out for a period specified in an order under section 3(3), vehicle excise duty shall be paid on the licence at such rate as may be specified in the order.
- (5) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of—
 - (a) a fixed number of months other than twelve, or
 - (b) less than one month,shall be such as to bear to the annual rate of duty applicable to the vehicle no less proportion than the period for which the licence is taken out bears to a year.
- (6) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of three months or a period of four months

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shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.

- (7) The power to make an order under section 3(3) includes power to amend or repeal subsection (2) ^{F4} ... of this section.

Textual Amendments

- F1** Words in s. 4(2) substituted (with effect in accordance with s. 88(4) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 88\(2\)](#)
- F2** S. 4(2A) inserted (with effect in accordance with s. 88(4) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 88\(3\)](#)
- F3** S. 4(3) repealed (7.4.2005 with effect as mentioned in s. 7(13) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 7\(2\)\(a\), Sch. 11 Pt. 1](#)
- F4** Words in s. 4(7) repealed (7.4.2005 with effect as mentioned in s. 7(13) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 7\(2\)\(b\), Sch. 11 Pt. 1](#)

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