



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART III

OFFENCES

Offence of not paying duty chargeable at higher rate

41 Sections 37 to 40: supplementary.

- (1) Where in the case of an offence under section 37 there is made against a person—
 - (a) an order under [^{F1}section 79 or 80 of the Sentencing Code] discharging him absolutely or conditionally,
 - [^{F2}(b) or an order under section 228 of the Criminal Procedure (Scotland) Act 1995 placing him on probation or under 246(2) or (3) of that Act discharging him absolutely, or]
 - (c) an order under the ^{M1}Probation Act (Northern Ireland) 1950 discharging him absolutely or conditionally or placing him on probation,he is to be treated for the purposes of sections 38 to 40 as having been convicted.
- (2) Section 38 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.
- (3) Where a sum is payable by virtue of an order under section 38—
 - (a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the ^{M2}Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,
 - (b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and

Changes to legislation: Vehicle Excise and Registration Act 1994, Section 41 is up to date with all changes known to be in force on or before 22 April 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) [View outstanding changes](#)

- (c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the ^{M3}Administration of Justice Act (Northern Ireland) 1954.

Textual Amendments

- F1** Words in s. 41(1)(a) substituted (1.12.2020) by [Sentencing Act 2020 \(c. 17\)](#), s. 416(1), [Sch. 24 para. 127](#) (with [Sch. 24 para. 447](#), [Sch. 27](#)); S.I. 2020/1236, reg. 2
- F2** S. 41(1)(b) substituted (1.4.1996) by [1995 c. 40](#), ss. 5, 7(2), [Sch. 4 para. 90\(3\)](#)
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Marginal Citations

- M1** [1950 c. 7 \(N.I.\)](#).
- M2** [1980 c. 43](#).
- M3** [1954 c. 9 \(N.I.\)](#).

Changes to legislation:

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