



# Vehicle Excise and Registration Act 1994

## 1994 CHAPTER 22

### PART IV

#### LEGAL PROCEEDINGS

##### *Institution and conduct of proceedings*

#### **47 Proceedings in England and Wales or Northern Ireland.**

- (1) No proceedings for an offence under section 29, [F<sup>1</sup>31A,] 34 [F<sup>2</sup>,35A] or 37 shall be instituted in England and Wales or Northern Ireland except by the Secretary of State or a constable; and no such proceedings shall be instituted there by a constable except with the approval of the Secretary of State.
- (2) Proceedings for an offence under—
  - (a) section 29, [F<sup>1</sup>31A,] 34 [F<sup>2</sup>,35A] or 37, or
  - (b) regulations under this Act,may be commenced in England or Wales or Northern Ireland by the Secretary of State or a constable at any time within six months from the date on which evidence sufficient in his opinion to justify the proceedings came to his knowledge.
- (3) No proceedings for any offence may be commenced by virtue of subsection (2) more than three years after the commission of the offence.
- (4) A certificate—
  - (a) stating that the Secretary of State's approval is given for the institution by a constable of any proceedings specified in the certificate, and
  - (b) signed by or on behalf of the Secretary of State,is conclusive evidence of that approval.
- (5) A certificate—
  - (a) stating the date on which evidence such as is mentioned in subsection (2) came to the knowledge of the Secretary of State or a constable, and

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**Changes to legislation:** Vehicle Excise and Registration Act 1994, Section 47 is up to date with all changes known to be in force on or before 10 January 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](#)

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(b) signed by or on behalf of the Secretary of State or constable,  
is conclusive evidence of that date.

(6) A certificate—

- (a) including a statement such as is mentioned in paragraph (a) of subsection (4) or (5), and
- (b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,

is to be deemed to be so signed unless the contrary is proved.

(7) The following provisions of the <sup>M1</sup>Customs and Excise Management Act 1979 do not apply to proceedings in England and Wales or Northern Ireland for any offence under this Act—

- (a) section 145 (which would require such proceedings to be instituted by order of the Secretary of State and certain such proceedings to be commenced in the name of an officer of his), and
- (b) section 146A (which would impose time-limits for bringing such proceedings).

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#### Textual Amendments

- F1** Word in s. 47(1)(2)(a) inserted (19.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. 19, [Sch. 5 para. 12](#); [S.I. 2003/3086](#), [art. 2\(a\)](#)
- F2** Words in s. 47(1)(2) inserted (29.4.1996 with effect as mentioned in [Sch. 2 para. 14\(3\)](#) of the amending Act) by [1996 c. 8](#), s. 23, [Sch. 2 para. 14\(1\)\(a\)\(3\)](#)
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#### Marginal Citations

- M1** [1979 c. 2](#).

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