



# Finance Act 2002

## 2002 CHAPTER 23

### PART 1

#### EXCISE DUTIES

##### *Vehicle excise duty*

#### **19 Registered vehicles etc**

- (1) Schedule 5 to this Act, which provides—  
for vehicle excise duty to be charged in respect of vehicles registered under the Vehicle Excise and Registration Act 1994 that are neither used nor kept on a public road,  
for vehicle excise duty to be charged in respect of things that have been but have ceased to be mechanically propelled vehicles,  
for supplements to be payable where vehicle licences are renewed late, and  
for it to be an offence to be the person in whose name an unlicensed vehicle is registered under that Act,
- has effect.
- (2) Subject to subsection (3), subsection (1) shall not come into force until such day as the Secretary of State may appoint by order made by statutory instrument; and an order under this subsection may appoint different days for different purposes.
- (3) For the purpose of the exercise of any power to make regulations, subsection (1) comes into force on the day on which this Act is passed.
- (4) The Secretary of State may by order made by statutory instrument make—  
(a) such transitional provision as he considers necessary or expedient in connection with the coming into force of subsection (1);  
(b) such provision consequential upon, or incidental or supplementary to, the amendments made by Schedule 5 to this Act (including provision further

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 19. (See end of Document for details)*

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amending the Vehicle Excise and Registration Act 1994) as he considers necessary or expedient.

- (5) A statutory instrument containing an order under subsection (4)(b) is subject to annulment in pursuance of a resolution of either House of Parliament.

**Commencement Information**

- II** S. 19(1) in force for specified purposes at 24.7.2002, see s. 19(2)(3); s. 19(2)-(5) in force at 24.7.2002; s. 19(1) in force at 30.11.2003 for specified purposes and 19.12.2003 for remaining purposes by [S.I. 2003/3086, art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 19.