



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Vehicle excise duty

18 Fee for payment of duty by credit card

- (1) The Vehicle Excise and Registration Act 1994 (c. 22) is amended as follows.
- (2) After section 19B insert—

“19C Fee for payment of duty by credit card

- (1) This section applies where—
 - (a) a person applies for a vehicle licence or a trade licence, and
 - (b) the Secretary of State, or an authorised body, accepts a credit card payment in respect of the duty payable on the licence.
- (2) Before issuing the licence, the Secretary of State, or the authorised body, shall require—
 - (a) the applicant, or
 - (b) a person acting on behalf of the applicant,to pay to him, or it, such fee (if any) in respect of the acceptance of the credit card payment as may be prescribed by, or determined in accordance with, regulations.
- (3) In cases of such descriptions as the Secretary of State may, with the consent of the Treasury, determine, the whole or a part of a fee paid under this section may be refunded.
- (4) In this section—

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“authorised body” means a body (other than a Northern Ireland department) which is authorised by the Secretary of State to act as his agent for the purpose of issuing licences;

“credit card” has such meaning as may be prescribed by regulations;

“regulations” means regulations made by the Secretary of State.”.

- (3) In section 58 (fees prescribed by regulations) in subsection (1) (fees prescribed by regulations under certain provisions to be of amount approved by Treasury) for “or 14(4)(b)” substitute “, 14(4)(b) or 19C(2) ”.
- (4) This section has effect in relation to licences issued on or after such day as the Secretary of State may by order made by statutory instrument appoint.

Commencement Information

- II** S. 18(2)(3) has effect as specified by [The Finance Act 2004, Section 18 \(Appointed Day\) Order 2005 \(S.I. 2005/2356\)](#), [art. 2](#)

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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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)