



# Vehicle Excise and Registration Act 1994

## CHAPTER 22

### VEHICLE EXCISE AND REGISTRATION ACT 1994

#### PART I

##### VEHICLE EXCISE DUTY AND LICENCES

###### *Main provisions*

- 1 Duty and licences.
- 2 Annual rates of duty.
- 3 Duration of licences.
- 4 Amount of duty.
- 5 Exempt vehicles.
- 6 Collection etc. of duty.

###### *Vehicle licences*

- 7 Issue of vehicle licences.
- 7A Supplement payable on vehicle ceasing to be appropriately covered
- 7B Section 7A supplements: further provisions
- 7C Recovery of section 7A supplements: Scotland
- 8 Vehicles removed into UK.
- 9 Temporary vehicle licences.
- 10 Transfer and surrender of vehicle licences.

###### *Trade licences*

- 11 Issue of trade licences.
- 12 Use of vehicles by holders of trade licences.
- 13 Trade licences: duration and amount of duty.
- 14 Trade licences: supplementary.

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*Additional duty, rebates etc.*

- 15 Vehicles becoming chargeable to duty at higher rate.
- 15A Exception for tractive units from charge at higher rate
- 16 Exceptions from charge at higher rate in case of tractive units.
- 17 Other exceptions from charge at higher rate.
- 18 Vehicles for export becoming liable to VAT.
- 19 Rebates
- 19A Payment for licences by cheque.
- 19B Issue of licences before payment of duty.
- 19C Fee for payment of duty by credit card
- 20 Combined road-rail transport of goods.

**PART II**

REGISTRATION OF VEHICLES

*Registration*

- 21 Registration of vehicles.
- 22 Registration regulations.
- 22ZA Nil licences for vehicles for disabled persons: information
- 22A Vehicle identity checks

*Registration marks*

- 23 Registration marks.
- 24 Assignment of registration marks by motor dealers.
- 25 Charge on request for registration mark.
- 26 Retention of registration mark pending transfer.
- 27 Sale of rights to particular registration marks.

*Registration plates*

- 27A Registration plates

*Marking*

- 28 Marking of engines and bodies.

*Power of constables etc. to require production of documents*

- 28A Power of constables etc. to require production of registration documents

**PART III**

OFFENCES

*Offence of using or keeping unlicensed vehicle*

- 29 Penalty for using or keeping unlicensed vehicle.
- 30 Additional liability for keeper of unlicensed vehicle.
- 31 Relevant period for purposes of section 30.

*Offence of being registered keeper of unlicensed vehicle*

- 31A Offence by registered keeper where vehicle unlicensed
- 31B Exceptions to section 31A
- 31C Penalties for offences under section 31A

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*Offences under sections 29 and 31A: supplementary*

- 32 Sections 29 to 31C: supplementary.
- 32A Immobilisation, removal and disposal of vehicles.

*Other offences relating to licences*

- 33 Not exhibiting licence.
- 34 Trade licences: penalties.
- 35 Failure to return licence.
- 35A Dishonoured cheques.
- 36 Dishonoured cheques: additional liability.

*Offence of not paying duty chargeable at higher rate*

- 37 Penalty for not paying duty chargeable at higher rate.
- 38 Additional liability for keeper of vehicle chargeable at higher rate.
- 39 Relevant higher rate of duty for purposes of section 38.
- 40 Relevant period for purposes of section 38.
- 41 Sections 37 to 40: supplementary.

*Offences relating to registration marks*

- 42 Not fixing registration mark.
- 43 Obscured registration mark.

*Other offences*

- 43A Failure to have nil licence for exempt vehicle.
- 43B Vehicle identity checks: impersonation of authorised examiners

*Offence in respect of incorrectly registered vehicles*

- 43C Offence of using an incorrectly registered vehicle
- 44 Forgery and fraud.
- 45 False or misleading declarations and information.
- 46 Duty to give information.
- 46A Duty to give information: offences under regulations.

**PART IV**

LEGAL PROCEEDINGS

*Institution and conduct of proceedings*

- 47 Proceedings in England and Wales or Northern Ireland.
- 48 Proceedings in Scotland.
- 49 Authorised persons.
- 50 Time-limit for recovery of underpayments and overpayments.

*Evidence*

- 51 Admissions.
- 51A Admissions: offences under regulations.
- 52 Records.
- 53 Burden of proof.
- 54 Single witness sufficient in certain Scottish proceedings.
- 55 Guilty plea by absent accused.

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*Penalties etc.*

- 56 Penalties and fines.

**PART V**

SUPPLEMENTARY

*Regulations and orders*

- 57 Regulations.  
58 Fees prescribed by regulations.  
59 Regulations: offences.  
60 Orders.

*Interpretation*

- 60A Meaning of “revenue weight”.  
61 Vehicle weights.  
61A Certificates etc. as to vehicle weight.  
61B Certificates as to reduced pollution.  
62 Other definitions.

*Other supplementary provisions*

- 63 Consequential amendments.  
64 Transitionals etc.  
65 Repeals and revocations.  
66 Commencement.  
67 Extent.  
68 Short title.

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**SCHEDULES**

SCHEDULE 1 — Annual rates of duty

Part I — GENERAL

- 1 (1) Except in the case of a vehicle having an...  
Part IA — LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

*Vehicles to which this Part applies*

- 1A (1) This Part of this Schedule applies to a vehicle...

*Graduated rates of duty*

- 1B The annual rate of vehicle excise duty applicable to a...

*The reduced rate*

- 1C (1) A vehicle qualifies for the reduced rate of duty...

*The standard rate*

- 1D A vehicle is liable to the standard rate of duty...

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*The premium rate*

1E (1) A vehicle is liable to the premium rate of...

*Meaning of “prescribed”*

1F In this Part of this Schedule “prescribed” means...

*Meaning of “EC certificate of conformity” and “UK approval certificate”*

1G (1) References in this Part of this Schedule to an...  
Part IB — LIGHT GOODS VEHICLES

*Vehicles to which this Part applies*

1H (1) This Part of this Schedule applies to a vehicle...

*Annual rate of duty*

- 1J The annual rate of vehicle excise duty applicable to a...
- 1K For the purposes of paragraph 1J, a vehicle to which...
- 1L In paragraph 1K— “Type I test” means a...
- 1M For the purposes of paragraph 1J, a vehicle to which...
  - Part II — MOTORCYCLES
  - 2 (1) The annual rate of vehicle excise duty applicable to...
    - Part III — BUSES
  - 3 (1) The annual rate of vehicle excise duty applicable to...
    - Part IV — SPECIAL VEHICLES
  - 4 (1) The annual rate of vehicle excise duty applicable to...
    - Part IVA
  - 4A (1) The annual rate of vehicle excise duty applicable to...
  - 4B (1) A vehicle is a special concessionary vehicle if it...
  - 4C (1) A vehicle is a special concessionary vehicle if it...
  - 4D An agricultural engine is a special concessionary vehicle.
  - 4E A mowing machine is a special concessionary vehicle.
  - 4EE A steam powered vehicle is a special concessionary vehicle.
  - 4F (1) An electrically propelled vehicle other than a motorcycle (within...
  - 4G A vehicle is a special concessionary vehicle when it is—...
  - 4H A vehicle is a special concessionary vehicle if it is...
    - Part V — RECOVERY VEHICLES
    - 5 (1) The annual rate of vehicle excise duty applicable to...
      - Part VI — VEHICLES USED FOR EXCEPTIONAL LOADS
    - 6 (1) This paragraph applies to a vehicle which is—
      - Part VII — HAULAGE VEHICLES
    - 7 (1) The annual rate of vehicle excise duty applicable to...
      - Part VIII — GOODS VEHICLES

*Basic rate*

8 .....

*Rigid goods vehicles exceeding 7,500 kilograms  
plated gross weight or relevant maximum weight*

- 9 (1) Subject to sub-paragraphs (2) and (3), the annual rate of...
- 9A (1) This paragraph applies to a rigid goods vehicle which—...

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- 9B That table is as follows— Revenue weight of vehicle Rate...
- 10 (1) The annual rate of vehicle excise duty applicable, in...

*Tractive units exceeding 7,500 kilograms train weight*

- 11 (1) Subject to sub-paragraphs (2) and (3),and paragraph 11Cthe annual...
- 11A (1) This paragraph applies to a tractive unit which—
- 11B That table is as follows— Revenue weight of tractive unit...
- 11C (1) This paragraph applies to a tractive unit that—

*Farmers’ goods vehicles and showmen’s goods vehicles*

12 .....

*Vehicles with reduced plated weights*

- 13 (1) The Secretary of State may by regulations provide that,...

*Vehicles for conveying machines*

- 14 A vehicle which— (a) is constructed or adapted for use...

*Goods vehicles used partly for private purposes*

15 .....

*Exceptions*

- 16 (1) This Part does not apply to—

*Meaning of “trailer”*

- 17 (1) In this Part “trailer” does not include—

*Meaning of “island goods vehicle”*

- 18 (1) In this Part “ island goods vehicle ” means...

*Other expressions*

- 19 (1) In this Part “ driving test ” means any...

SCHEDULE 2 — Exempt vehicles

*Electrically propelled vehicles*

1 .....

*Old vehicles*

- 1A (1) Subject to sub-paragraph (2), a vehicle is an exempt...

*Trams*

- 2 A vehicle used on tram lines is an exempt vehicle....

*Electrically assisted pedal cycles*

- 2A (1) An electrically assisted pedal cycle is an exempt vehicle....

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*Vehicles not for carriage*

- 3 A vehicle which is not constructed or adapted for use,...

*Police vehicles*

- 3A A vehicle is an exempt vehicle when it is being...

*Fire engines etc.*

- 4 (1) A fire engine is an exempt vehicle.  
5 A vehicle which is kept by a fire and rescue...

*Ambulances and health service vehicles*

- 6 (1) An ambulance is an exempt vehicle.  
7 A vehicle is an exempt vehicle when it is being...  
8 A vehicle which is made available by the Secretary of...  
9 (1) A veterinary ambulance is an exempt vehicle.

*Mine rescue vehicles etc.*

- 10 A vehicle used solely— (a) as a mine rescue vehicle,...

*Lifeboat vehicles*

- 11 A vehicle used or kept on a road for no...

*Road construction and maintenance vehicles*

- 12 .....  
13 A road roller is an exempt vehicle.  
14 A vehicle is an exempt vehicle when it is—  
15 .....  
16 .....  
17 .....

*Vehicles for disabled people*

- 18 A vehicle (including a cycle with an attachment for propulsion...  
19 (1) A vehicle is an exempt vehicle when it is...  
20 (1) A vehicle (other than an ambulance within the meaning...

*Vehicles used between different parts of land*

- 20A A vehicle is an exempt vehicle if—  
20B *Tractors*  
20C *Light agricultural vehicles*  
20D *Agricultural engines*  
20E *Mowing machines*  
20F *Steam powered vehicles*  
20G *Electrically propelled vehicles*  
20H *Snow ploughs*  
20J *Gritters*

*Vehicles used for short journeys between different parts of person's land*

- 21 .....

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*Vehicle testing etc.*

- 22 (1) A vehicle is an exempt vehicle when it is...

*Vehicles for export*

- 23 (1) A vehicle is an exempt vehicle if—

*Vehicles imported by members of foreign armed forces etc.*

- 24 The Secretary of State may by regulations provide that, in...

*Light passenger vehicles with low CO<sub>2</sub> emissions*

- 25 A vehicle is an exempt vehicle if—

SCHEDULE 2A — Immobilisation, removal and disposal of vehicles

*Immobilisation*

- 1 (1) The Secretary of State may make regulations under this...

*Offences connected with immobilisation*

- 2 (1) The regulations may provide that a person contravening provision...

*Removal and disposal of vehicles*

- 3 (1) The regulations may make provision with respect to any...

*Offences as to securing possession of vehicles*

- 4 (1) The regulations may provide that where—

*Payment of sum where licence not produced*

- 5 (1) The regulations may make provision as regards a case...

*Offences relating to vouchers*

- 6 (1) The regulations may provide that— (a) a person is...

*Vouchers: general*

- 7 Without prejudice to anything in paragraphs 5(4) and 6 the...

*Disputes*

- 8 The regulations may make provision about the proceedings to be...

*Authorised persons*

- 9 As regards anything falling to be done under the regulations...

*Application of provisions*

- 10 (1) The regulations may provide that they shall only apply...



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### *Interpretation*

- 11 (1) The regulations may make provision as to the meaning...
- 12 (1) The regulations may make provision as to the meaning...
- 13 In this Schedule— (a) references to an immobilisation device are...

### SCHEDULE 3 — Consequential amendments

#### *The Scrap Metal Dealers Act 1964 (c. 69)*

- 1 In section 9(6) of the Scrap Metal Dealers Act 1964,...

#### *The Finance Act 1966 (c. 18)*

- 2 In section 2(13)(a) of the Finance Act 1966—

#### *The Wireless Telegraphy Act 1967 (c. 72)*

- 3 In section 8 of the Wireless Telegraphy Act 1967—

#### *The Port of London Act 1968 (c. xxxii)*

- 4 In section 199(3) and (5) of the Port of London...

#### *The Road Traffic (Foreign Vehicles) Act 1972 (c. 27)*

- 5 In section 7(4) of the Road Traffic (Foreign Vehicles) Act...

#### *The Health and Personal Social Services (Northern Ireland) Order 1972 (S.I. 1972/1265 (N.I. 14))*

- 6 In Article 30(2)(c) of the Health and Personal Social Services...

#### *The Control of Pollution Act 1974 (c. 40)*

- 7 In section 73(1) of the Control of Pollution Act 1974,...

#### *The International Road Haulage Permits Act 1975 (c. 46)*

- 8 In section 1(6) of the International Road Haulage Permits Act...

#### *The International Carriage of Perishable Foodstuffs Act 1976 (c. 58)*

- 9 In section 19(4) of the International Carriage of Perishable Foodstuffs...

#### *The National Health Service Act 1977 (c. 49)*

- 10 In sections 23(4) and 27(5) of, and paragraph 1(c) of...

#### *The Criminal Damage (Compensation) (Northern Ireland) Order 1977 (S.I. 1977/1247 (N.I.14))*

- 11 In Article 9(1)(c) of the Criminal Damage (Compensation) (Northern Ireland)...

#### *The Refuse Disposal (Amenity) Act 1978 (c. 3)*

- 12 In section 11(1) of the Refuse Disposal (Amenity) Act 1978,...

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*The National Health Service (Scotland) Act 1978 (c. 29)*

13 In sections 15(3) and 16(2) of the National Health Service...

*The Pollution Control and Local Government (Northern Ireland) Order 1978 (S.I. 1978/1049 (N.I.19))*

14 In Article 36(1) of the Pollution Control and Local Government...

*The Customs and Excise Management Act 1979 (c. 2)*

15 In section 102(3)(aa) of the Customs and Excise Management Act...

*The Hydrocarbon Oil Duties Act 1979 (c. 5)*

16 In Schedule 1 to the Hydrocarbon Oil Duties Act 1979—...

*The Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I.1))*

17 (1) In Articles . . . 31D(3), . . . 188(1)...

*The Road Traffic Regulation Act 1984 (c. 27)*

18 (1) In sections 101(8) and 111(7) of the Road Traffic...

*The Police and Criminal Evidence Act 1984 (c. 60)*

19 In section 4(1)(a) of the Police and Criminal Evidence Act...

*The Sporting Events (Control of Alcohol etc.) Act 1985 (c. 57)*

20 In section 1A(5) of the Sporting Events (Control of Alcohol...

*The Finance Act 1986 (c. 41)*

21 .....

*The Income and Corporation Taxes Act 1988 (c. 1)*

22 In sections 158(2B) and 168(5)(d) and (5A)(d) of the Income...

*The Dartford-Thurrock Crossing Act 1988 (c. 20)*

23 In section 19 of the Dartford-Thurrock Crossing Act 1988—

*The Road Traffic Act 1988 (c. 52)*

24 (1) In sections 43(1), 66(1)(a) and (3), 69A(3), 148(2)(h), 172(10)...

*The Road Traffic Offenders Act 1988 (c. 53)*

25 (1) In sections 71(9)(b), 85(5) and 89(2)(c) of the Road...

*The Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I.12))*

26 In Article 6(1)(a) of the Police and Criminal Evidence (Northern...

*The Environmental Protection Act 1990 (c. 43)*

27 In section 79(7) of the Environmental Protection Act 1990, in...

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*The New Roads and Street Works Act 1991 (c. 22)*

28 In sections 13(2) and 36(2) of the New Roads and...

*The Road Traffic Act 1991 (c. 40)*

29 In sections 79(2)(a) and 82(3) of the Road Traffic Act...

*The Criminal Justice Act 1991 (c. 53)*

30 In section 24(4) of the Criminal Justice Act 1991, in...

*The Severn Bridges Act 1992 (c. 3)*

31 In section 8(5) of the Severn Bridges Act 1992, for...

*The Finance Act 1994 (c. 9)*

32 In section 17(4) of the Finance Act 1994, for the...

SCHEDULE 4 — Transitionals etc

*General transitionals and savings*

- 1 The substitution of this Act for the provisions repealed or...
- 2 (1) Anything done, or having effect as done, (including the...
- 3 Any reference (express or implied) in this Act or any...
- 4 Any reference (express or implied) in any enactment, or in...
- 5 Paragraphs 1 to 4 have effect in place of section...

*Preservation of old transitionals and savings*

- 6 (1) The repeal by this Act of an enactment previously...

*Exemption for disabled passengers*

- 7 (1) Where— (a) a vehicle is suitable for use by...

*Trade licences*

- 8 (1) On and after such day as the Secretary of...

*Combined road-rail transport of goods*

- 9 Section 20 (and the references to it in sections 45(1)(b)...

*Regulations about registration and licensing*

- 10 Regulation 12(1) of the Road Vehicles (Registration and Licensing) Regulations...

*Assignment of registration marks*

- 11 The inclusion in this Act of subsection (2), and the...

SCHEDULE 5 — Repeals and revocations

Part I — REPEALS

Part II — REVOCATIONS

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