
Changes to legislation: Finance Act 2008, SCHEDULE 45 is up to date with all changes known to be in force on or before 06 August 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

SCHEDULES

SCHEDULE 45 **U.K.**

Section 145

VEHICLE EXCISE DUTY: OFFENCE OF USING OR KEEPING UNLICENSED VEHICLE

Introductory

1 VERA 1994 is amended as follows.

Amendments of section 29

2 (1) Section 29 (offence of using or keeping unlicensed vehicle) is amended as follows.

(2) In subsection (1), for “on a public road a vehicle (not being an exempt vehicle)” substitute “ a vehicle ”.

(3) After subsection (2) insert—

“(2A) Subsection (1) does not apply to a vehicle if—

- (a) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of the vehicle, or
- (b) it is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force.

(2B) Subsection (1) does not apply to a vehicle if—

- (a) the vehicle is being neither used nor kept on a public road, and
- (b) the particulars and declaration required to be furnished and made by regulations under section 22(1D) have been furnished and made in accordance with the regulations and the terms of the declaration have at no time been breached.

(2C) Subsection (1) does not apply to a vehicle if the vehicle is kept by a motor trader or vehicle tester at business premises.

(2D) The Secretary of State may by regulations make provision amending this section for the purpose of providing further exceptions from subsection (1) (or varying or revoking any such further exceptions).

(2E) A person accused of an offence under subsection (1) is not entitled to the benefit of an exception from subsection (1) conferred by or under this section unless evidence is adduced that is sufficient to raise an issue with respect to that exception; but where evidence is so adduced it is for the prosecution to prove beyond reasonable doubt that the exception does not apply.”

(4) In subsection (3), for “in respect of the vehicle” substitute “ in respect of using or keeping the vehicle on a public road ”.

(5) In subsection (7), for “kept (but not used)” substitute “ not being used ”.

Changes to legislation: Finance Act 2008, SCHEDULE 45 is up to date with all changes known to be in force on or before 06 August 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

Amendment of section 30

- 3 In section 30(2) (additional penalty for keeper of unlicensed vehicle), for “appropriate to the vehicle” substitute “chargeable in respect of using or keeping the vehicle on a public road”.

Amendments of Schedule 2A

- 4 Schedule 2A (immobilisation, removal and disposal of vehicles) is amended as follows.

- 5 (1) Paragraph 1 (immobilisation) is amended as follows.
- (2) In sub-paragraph (1), for “on a public road” substitute “in any place other than a place to which this Schedule does not apply”.
- (3) After that sub-paragraph insert—

“(1A) This Schedule does not apply to—

- (a) any place which is within the curtilage of, or in the vicinity of, a dwelling-house, mobile home or houseboat and which is normally enjoyed with it, or
- (b) any place which is within the curtilage of, or in the vicinity of, a building consisting entirely (apart from common parts) of two or more dwellings and which is normally enjoyed only by the occupiers of one or more of those dwellings.”

- (4) In sub-paragraph (2)—

- (a) after “direction may” insert “enter the place and”, and
- (b) omit “on the same or another public road”.

- (5) For sub-paragraph (6) substitute—

“(6) The second requirement is that—

- (a) evidence that no offence under section 29(1) was being committed when the immobilisation device was fixed or the vehicle moved is produced in accordance with instructions specified in the immobilisation notice,
- (b) such sum as may be prescribed is paid in any manner specified in the immobilisation notice, or
- (c) any other prescribed conditions are fulfilled.

- (6A) The conditions prescribed under sub-paragraph (6)(c) may include a condition that any of the following declarations is made—

- (a) a declaration that an appropriate licence was in force for the vehicle at the time when the immobilisation device was fixed or the vehicle moved,
- (b) (unless the vehicle was stationary on a public road) a declaration that a relevant declaration was in force for the vehicle at that time, or
- (c) a declaration that at that time the vehicle was an exempt vehicle which was not one in respect of which regulations under this Act require a nil licence to be in force.”

- (6) Insert at the end—

Changes to legislation: Finance Act 2008, SCHEDULE 45 is up to date with all changes known to be in force on or before 06 August 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

- “(9) In sub-paragraph (6A)(a) “appropriate licence”, in relation to a vehicle, means—
- (a) a vehicle licence,
 - (b) a trade licence which entitled the holder to keep the vehicle where it was stationary, or
 - (c) a nil licence.
- (10) For the purposes of sub-paragraph (6A)(b)—
- (a) “relevant declaration” means the declaration required to be made by regulations under section 22(1D), and
 - (b) a relevant declaration is in force for a vehicle if the vehicle is neither used nor kept on a public road (except under a trade licence) and the declaration has been made, and the particulars required to be furnished by regulations under section 22(1D) have been furnished, in relation to the vehicle in accordance within the regulations within the immediately preceding period of 12 months.”
- 6 In paragraph 2(4) (offences connected with immobilisation), for paragraphs (a) and (b) substitute—
- “(a) a person makes a declaration described in paragraph 1(6A)(a), (b) or (c) with a view to securing the release of a vehicle from an immobilisation device purported to have been fixed in accordance with the regulations, and”.
- 7 (1) Paragraph 3 (removal and disposal of vehicles) is amended as follows.
- (2) In sub-paragraph (1)(a)(i), for “on a public road” substitute “ in any place other than a place to which this Schedule does not apply ”.
 - (3) In sub-paragraph (2), after “direction, may” insert “ enter the place and ”.
 - (4) In sub-paragraph (7), for paragraphs (c) and (d) substitute—
 - “(c) the production of evidence that no offence under section 29(1) was committed;
 - (d) payment of a prescribed sum where such evidence is not produced;
 - (e) the making of a declaration described in paragraph 1(6A)(a), (b) or (c).”
- 8 In paragraph 4(1) (offences as to securing possession of vehicles), for paragraphs (a) and (b) substitute—
- “(a) a person makes a declaration described in paragraph 1(6A)(a), (b) or (c) with a view to securing possession of a vehicle purported to have been delivered into the custody of a person in accordance with provision made under paragraph 3, and”.

Changes to legislation:

Finance Act 2008, SCHEDULE 45 is up to date with all changes known to be in force on or before 06 August 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)