



# Finance Act 2008

## 2008 CHAPTER 9

### PART 8

#### MISCELLANEOUS

##### *Vehicle excise duty*

#### **147 Not exhibiting licence: period of grace**

In section 33 of VERA 1994 (not exhibiting licence), after subsection (1A) insert—

“(1B) A person is not guilty of an offence under subsection (1) or (1A) by using or keeping a vehicle on a public road during any of the 5 working days following the time when a licence or nil licence for the vehicle, or a relevant declaration applying to the vehicle, ceases to be in force, if an application for a licence or nil licence for or in respect of the vehicle to run from that time has been received before that time.

(1C) In subsection (1B) “working day” means any day other than—

- (a) a Saturday or Sunday, or
- (b) a day which is Christmas Eve, Christmas Day, Good Friday or a bank holiday under the Banking and Financial Dealings Act 1971 in any part of the United Kingdom.

(1D) For the purposes of subsection (1B)—

- (a) there is a relevant declaration applying to a vehicle if the particulars and declaration required to be furnished and made by regulations under section 22(1D) have been furnished and made in relation to the vehicle in accordance with the regulations, and
- (b) the relevant declaration ceases to be in force if, after the particulars and declaration have been furnished and made—
  - (i) the vehicle is used or kept on a public road (otherwise than under a trade licence), or

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*Status: This is the original version (as it was originally enacted).*

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(ii) the period of 12 months beginning with the day on which the particulars and declaration were furnished and made expires.”