



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

U.K.

An Act to consolidate the enactments relating to vehicle excise duty and the registration of vehicles. [5th July 1994]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1 Act: applied (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. X paras. 41(3), 42(5)
Act excluded (23.6.1999) by S.I. 1999/1736, art. 8(8)
Act amended (28.7.2000) by 2000 c. 17, s. 23, Sch. 4 para. 12(1)
Act restricted (E.W.S.) (1.2.2001) by S.I. 2001/25, reg. 15
Act modified (*retrospective* to 1.4.2001) by 2001 c. 9, s. 13(5)(6)(11)(14)

Commencement Information

- II Act partly in force at 1.9.1994, see s. 66(1) and Sch. 4, para. 9

PART I U.K.

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

1 Duty and licences. U.K.

- (1) A duty of excise (“vehicle excise duty”) shall be charged in respect of every mechanically propelled vehicle which is used, or kept, on a public road in the United

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Kingdom and shall be paid on a licence to be taken out by the person keeping the vehicle.

(2) A licence taken out for a vehicle is in this Act referred to as a “vehicle licence”.

2 Annual rates of duty. **U.K.**

- (1) Vehicle excise duty in respect of a vehicle of any description is chargeable by reference to the annual rate currently applicable to it in accordance with the provisions of Schedule 1 which relate to vehicles of that description.
- (2) But where vehicle excise duty is chargeable in respect of the keeping of a vehicle on a road (and not in respect of its use), the duty is chargeable in accordance with subsection (3) or (4).
- (3) Where one or more vehicle licences have previously been issued for the use of the vehicle, duty in respect of the keeping of the vehicle on a road is chargeable by reference to the annual rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences).
- (4) In any other case, duty in respect of such keeping is chargeable by reference to whichever of the annual rates currently specified in Part I of Schedule 1 is applicable to a vehicle constructed at the same time as the vehicle.

3 Duration of licences. **U.K.**

- (1) A vehicle licence may be taken out for any vehicle for any period of twelve months running from the beginning of the month in which the licence first has effect.
- (2) Where the annual rate of vehicle excise duty in respect of vehicles of any description exceeds £50, a vehicle licence may be taken out for a vehicle of that description for a period of six months running from the beginning of the month in which the licence first has effect.
- (3) The Secretary of State may by order provide that a vehicle licence may be taken out for a vehicle for such period as may be specified in the order.
- (4) An order under subsection (3) may specify—
 - (a) a period of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect,
 - (b) in the case of a licence taken out on the first registration under this Act of a vehicle of such description as may be specified in the order, a period exceeding by such number of days (not exceeding thirty) as may be determined by or under the order the period for which the licence would otherwise have effect by virtue of subsection (1) or (2) or of an order under paragraph (a), or
 - (c) in the case of a vehicle of such description (or of such description and used in such circumstances) as may be specified in the order, a period of less than one month.
- (5) An order under subsection (3)—
 - (a) may be made so as to apply only to vehicles of specified descriptions, and
 - (b) may make different provision for vehicles of different descriptions or for different circumstances.

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- (6) The power to make an order under subsection (3) includes power to make transitional provisions and to amend or repeal subsection (1) or (2).

4 Amount of duty. **U.K.**

- (1) Where a vehicle licence for a vehicle of any description is taken out for any period of twelve months, vehicle excise duty shall be paid on the licence at the annual rate of duty applicable to vehicles of that description.
- (2) Where a vehicle licence for a vehicle of any description is taken out for a period of six months, vehicle excise duty shall be paid on the licence at a rate equal to fifty-five per cent. of that annual rate.
- (3) In determining a rate of duty under subsection (2) any fraction of five pence—
- (a) if it exceeds two and a half pence, shall be treated as five pence, and
 - (b) otherwise, shall be disregarded.
- (4) Where a vehicle licence for a vehicle of any description is taken out for a period specified in an order under section 3(3), vehicle excise duty shall be paid on the licence at such rate as may be specified in the order.
- (5) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of—
- (a) a fixed number of months other than twelve, or
 - (b) less than one month,
- shall be such as to bear to the annual rate of duty applicable to the vehicle no less proportion than the period for which the licence is taken out bears to a year.
- (6) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of three months or a period of four months shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.
- (7) The power to make an order under section 3(3) includes power to amend or repeal subsection (2) or (3) of this section.

5 Exempt vehicles. **U.K.**

- (1) No vehicle excise duty shall be charged in respect of a vehicle if it is an exempt vehicle.
- (2) Schedule 2 specifies descriptions of vehicles which are exempt vehicles.

6 Collection etc. of duty. **U.K.**

- (1) Vehicle excise duty shall be levied by the Secretary of State.
- (2) For the purpose of levying vehicle excise duty the Secretary of State and his officers (including any body or person authorised by the Secretary of State to act as his agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to—
- (a) duties of excise (other than duties on imported goods),
 - (b) the issue and cancellation of licences on which duties of excise are imposed,
- and

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- (c) other matters (not being matters relating only to duties on imported goods), under the enactments relating to duties of excise and excise licences.
- (3) The enactments relating to duties of excise, or punishments and penalties in connection with those duties, (other than enactments relating only to duties on imported goods) apply accordingly.
- (4) Subsections (2) and (3) have effect subject to the provisions of this Act (including in particular, in the case of subsection (3), subsection (6) of this section and sections 47, 48 and 56).
- (5) The Secretary of State has with respect to vehicle excise duty and licences under this Act the powers given to the Commissioners of Customs and Excise by the enactments relating to duties of excise and excise licences for the mitigation or remission of any penalty or part of a penalty.
- (6) Vehicle excise duty, and any sums received by the Secretary of State by virtue of this Act by way of fees, shall be paid into the Consolidated Fund.

Vehicle licences

7 **Issue of vehicle licences.** U.K.

- (1) Every person applying for a vehicle licence shall—
 - (a) make such a declaration, and
 - (b) furnish such particulars,
 (whether or not with respect to the vehicle for which the licence is to be taken out) as may be prescribed by regulations made by the Secretary of State.
- (2) The declarations and particulars which may be so prescribed include, in relation to a person applying for a licence for a goods vehicle, a declaration as to, and particulars of, any of the matters specified in subsection (3) as to which the Secretary of State may require information with a view to an alteration in the basis on which vehicle excise duty is chargeable in respect of goods vehicles.
- (3) The matters referred to in subsection (2) are—
 - (a) the construction of the vehicle,
 - (b) the vehicle's plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) or, if the vehicle has no such weight, the vehicle's weight when laden with the maximum load which it is constructed or adapted to carry, and
 - (c) the use to which the vehicle has been or is likely to be put.
- (4) A vehicle licence—
 - (a) is issued for the vehicle specified in the application for the licence, and
 - (b) does not entitle the person to whom it is issued to use or keep any other vehicle.
- (5) The Secretary of State is not required to issue a vehicle licence for which an application is made unless he is satisfied—
 - (a) that the licence applied for is the appropriate licence for the vehicle specified in the application, and

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- (b) in the case of an application for a licence for a vehicle purporting to be the first application for a licence for the vehicle, that a licence has not previously been issued for the vehicle.
- (6) Regulations made by the Secretary of State may provide for—
 - (a) the issue of a new vehicle licence in the place of a licence which is or may be lost, stolen, destroyed or damaged, and
 - (b) the fee to be paid on the issue of a new licence.
- (7) Where, following an application made in accordance with regulations under paragraph 13 of Schedule 1, a licence is issued for a goods vehicle at the rate of duty applicable to a weight specified in the application which is lower than its actual weight, that lower weight is to be shown on the licence.

VALID FROM 24/07/2002

[^{F1}7A Supplement payable on late renewal of vehicle licence U.K.]

- (1) Regulations may make provision for a supplement of a prescribed amount to be payable in prescribed cases where—
 - (a) a vehicle licence taken out for a vehicle expires, and
 - (b) no vehicle licence is issued for the vehicle—
 - (i) before the end of such period beginning with the expiry of the expired licence as may be prescribed, and
 - (ii) for a period beginning with that expiry.
- (2) A supplement under this section—
 - (a) shall be payable by such person, or jointly and severally by such persons, as may be prescribed;
 - (b) shall become payable at such time as may be prescribed;
 - (c) may be of an amount that varies according to the length of the period between—
 - (i) the expiry of the licence by reason of whose non-renewal the supplement becomes payable, and
 - (ii) the time at which the supplement is paid or that licence is renewed.
- (3) A supplement under this section that has become payable—
 - (a) is in addition to any vehicle excise duty charged in respect of the vehicle concerned;
 - (b) does not cease to be payable by reason of a vehicle licence being taken out for the vehicle after the supplement has become payable;
 - (c) may, without prejudice to section 6 or 7B(2) and (3) or any other provision of this Act, be recovered as a debt due to the Crown.
- (4) In this section—
 - (a) references to the expiry of a vehicle licence include a reference to—
 - (i) its surrender, and
 - (ii) its being treated as no longer in force for the purposes of subsection (2) of section 31A by subsection (4) of that section;

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- (b) “prescribed” means prescribed by, or determined in accordance with, regulations;
 - (c) “regulations” means regulations made by the Secretary of State with the consent of the Treasury.
- (5) No regulations to which subsection (6) applies shall be made under this section unless a draft of the regulations has been laid before, and approved by a resolution of, each House of Parliament.
- (6) This subsection applies to regulations under this section that—
- (a) provide for a supplement to be payable in a case where one would not otherwise be payable,
 - (b) increase the amount of a supplement,
 - (c) provide for a supplement to become payable earlier than it would otherwise be payable, or
 - (d) provide for a supplement to be payable by a person by whom the supplement would not otherwise be payable.]

Textual Amendments

- F1** Ss. 7A, 7B inserted (24.7.2002 for the purpose of the exercise of any power to make regulations and 30.11.2003 otherwise) by [Finance Act 2002 \(c. 23\)](#), s. 19, [Sch. 5 para. 5](#) ; [S.I. 2003/3086](#), [art. 2\(b\)](#)

VALID FROM 24/07/2002

[^{F1}7B **Late-renewal supplements: further provisions** **U.K.**

- (1) The Secretary of State may by regulations make provision for notifying the person in whose name a vehicle is registered under this Act about—
- (a) any supplement under section 7A that may or has become payable on non-renewal of a vehicle licence for the vehicle;
 - (b) when failure to renew a vehicle licence may result in the person being guilty of an offence under section 31A.
- (2) The Secretary of State may by regulations make provision—
- (a) for assessing an amount of supplement due under section 7A from any person and for notifying that amount to that person or any person acting in a representative capacity in relation to that person;
 - (b) for an amount assessed and notified under such regulations to be deemed to be an amount of vehicle excise duty due from the person assessed and recoverable accordingly;
 - (c) for review of decisions under such regulations and for appeals with respect to such decisions or decisions on such reviews.
- (3) Regulations under subsection (2) may, in particular, make provision that, subject to any modifications that the Secretary of State considers appropriate, corresponds or is similar to—
- (a) any provision made by sections 12A and 12B of the Finance Act 1994 (assessments related to excise duty matters), or

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- (b) any provision made by sections 14 to 16 of that Act (customs and excise reviews and appeals).
- (4) Sums received by way of supplements under section 7A shall be paid into the Consolidated Fund.]

Textual Amendments

- F1** Ss. 7A, 7B inserted (24.7.2002 for the purpose of the exercise of any power to make regulations and 30.11.2003 otherwise) by [Finance Act 2002 \(c. 23\)](#), s. 19, [Sch. 5 para. 5](#) ; S.I. 2003/3086, [art. 2\(b\)](#)

VALID FROM 19/07/2006

[^{F2}7C Recovery of section 7A supplements: Scotland **S**

- (1) The Secretary of State may by regulations provide for the recovery of supplement that has become payable under section 7A by diligence authorised by summary warrant.
- (2) Regulations under subsection (1) may, in particular, provide—
- (a) for such summary warrants—
 - (i) to be granted by the sheriff on the application of the Secretary of State; and
 - (ii) to authorise any of the diligences mentioned in subsection (3);
 - (b) for such applications to be accompanied by a certificate mentioned in subsection (4); and
 - (c) for the fees and outlays of sheriff officers incurred in executing such summary warrants to be chargeable against the debtor.
- (3) The diligences referred to in subsection (2)(a)(ii) are—
- (a) an attachment;
 - (b) an earnings arrestment;
 - (c) an arrestment and action of furthcoming or sale.
- (4) The certificate referred to in subsection (2)(b) is a certificate by the Secretary of State—
- (a) stating that none of the persons specified in the application has paid the supplement due;
 - (b) stating that payment of the amount due from each such person has been demanded from him;
 - (c) stating whether in response to that demand any such person disputes liability to pay; and
 - (d) specifying the amount due from and unpaid by each such person.
- (5) No fee shall be chargeable by the sheriff officer against the debtor for—
- (a) collecting; or
 - (b) accounting to the Secretary of State for, sums paid to him by the debtor in respect of the amount owing.

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- (6) No summary warrant for recovery of supplement payable under section 7A may be granted against a person if—
- (a) he disputes liability to pay; or
 - (b) an action for payment to recover such supplement from him has already been raised.
- (7) Failure to respond to a demand to pay shall not be taken to mean liability to pay is disputed.
- (8) An action for payment to recover supplement payable under section 7A may be raised against a person notwithstanding that a summary warrant has already been granted for recovery of such supplement from him but only if none of the diligences mentioned in subsection (3) has been executed against him.
- (9) Where such an action is raised, the summary warrant shall cease to have effect in relation to such person.
- (10) This section extends to Scotland only.]

Textual Amendments

F2 S. 7C inserted (S.) (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 15

8 Vehicles removed into UK. **U.K.**

- (1) Where an application is made for a vehicle licence for a vehicle which—
- (a) appears to the Secretary of State to have been removed into the United Kingdom from a place outside the United Kingdom, and
 - (b) is not already registered under this Act,
- the Secretary of State may refuse to issue the licence unless subsection (2) applies to the vehicle.
- (2) This subsection applies to a vehicle if the Secretary of State is satisfied in relation to the removal of the vehicle into the United Kingdom—
- (a) that any value added tax charged on the acquisition of the vehicle from another member State, or on any supply involving its removal into the United Kingdom, has been or will be paid or remitted,
 - (b) that any value added tax or customs duty charged on the importation of the vehicle from a place outside the member States has been or will be paid or remitted, or
 - (c) that no such tax or duty has been charged on the acquisition or importation of the vehicle or on any supply involving its removal into the United Kingdom.

9 Temporary vehicle licences. **U.K.**

- (1) Where an application is made for a vehicle licence for a vehicle for any period, the Secretary of State may, if he thinks fit, instead of issuing immediately a vehicle licence for that period—

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- (a) issue a vehicle licence (a “temporary licence”) for fourteen days, or such other period as may be prescribed by regulations made by the Secretary of State, having effect from such day as may be so prescribed, and
 - (b) from time to time issue a further temporary licence for the vehicle.
- (2) Nothing in this section affects the amount of any duty payable on a vehicle licence.
- (3) Where an application for a vehicle licence is made to a body (other than a Northern Ireland department) authorised by the Secretary of State to act as his agent for the purpose of issuing licences, the body may, before issuing a licence under subsection (1) (a), require the applicant to pay to it in connection with the issue a fee of £2.
- (4) The Secretary of State may by regulations substitute for the sum for the time being specified in subsection (3) such other sum as may be prescribed by the regulations.

10 Transfer and surrender of vehicle licences. **U.K.**

- (1) Any vehicle licence may be transferred in the manner prescribed by regulations made by the Secretary of State.
- (2) The holder of a vehicle licence may at any time surrender the licence to the Secretary of State.
- (3) Where—
- (a) a person surrenders under subsection (2) a temporary licence issued pursuant to an application for a vehicle licence, and
 - (b) a further vehicle licence issued pursuant to the application is either held by him at the time of the surrender of the temporary licence or received by him after that time,
- the further licence ceases to be in force and the person shall immediately return it to the Secretary of State.

Modifications etc. (not altering text)

C2 S. 10(2) excluded (*retrospectively* 1.4.2001) by 2001 c. 9, s. 13(10)(11)(14)

Trade licences

11 Issue of trade licences. **U.K.**

- (1) Where—
- (a) a motor trader or vehicle tester, or
 - (b) a person who satisfies the Secretary of State that he intends to commence business as a motor trader or vehicle tester,
- applies to the Secretary of State (in the manner prescribed by regulations made by the Secretary of State) to take out a licence under this section (a “trade licence”), the Secretary of State may, subject to the conditions so prescribed, issue such a licence to him on payment of vehicle excise duty at the rate applicable to the licence.
- (2) In the case of a motor trader who is a manufacturer of vehicles, a trade licence is a licence for—

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- (a) all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader,
 - (b) all vehicles kept and used by him solely for purposes of conducting research and development in the course of his business as such a manufacturer, and
 - (c) all vehicles which are from time to time submitted to him by other manufacturers for testing on roads in the course of that business.
- (3) In the case of any other motor trader, a trade licence is a licence for all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader.
- (4) In the case of a vehicle tester, a trade licence is a licence for all vehicles which are from time to time submitted to him for testing in the course of his business as a vehicle tester.

12 Use of vehicles by holders of trade licences. **U.K.**

- (1) The holder of a trade licence is not entitled by virtue of the licence—
- (a) to use more than one vehicle at any one time,
 - (b) to use a vehicle for any purpose other than a purpose prescribed by regulations made by the Secretary of State, or
 - (c) except in such circumstances as may be so prescribed, to keep any vehicle on a road if it is not being used on the road.
- (2) The Secretary of State shall by regulations prescribe—
- (a) the conditions subject to which trade licences are to be issued, and
 - (b) the purposes for which the holder of a trade licence may use a vehicle by virtue of the licence.
- (3) The purposes which may be prescribed as those for which the holder of a trade licence may use a vehicle under the licence shall not include the conveyance of goods or burden of any description other than—
- (a) a load which is carried solely for the purpose of testing or demonstrating the vehicle or any of its accessories or equipment and which is returned to the place of loading without having been removed from the vehicle except for that purpose or in the case of accident,
 - (b) in the case of a vehicle which is being delivered or collected, a load consisting of another vehicle used or to be used for travel from or to the place of delivery or collection,
 - (c) a load built in as part of the vehicle or permanently attached to it,
 - (d) a load consisting of parts, accessories or equipment designed to be fitted to the vehicle and of tools for fitting them to the vehicle, or
 - (e) a load consisting of a trailer other than a trailer which is for the time being a disabled vehicle.
- (4) For the purposes of subsection (3), where a vehicle is so constructed that a trailer may by partial superimposition be attached to the vehicle in such a manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, the vehicle and the trailer are deemed to constitute a single vehicle.
- (5) In subsection (3)(e) “disabled vehicle” includes a vehicle which has been abandoned or is scrap.

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13 Trade licences: duration and amount of duty. U.K.

- (1) A trade licence may be taken out—
 - (a) for one calendar year,
 - (b) for a period of six months beginning with the first day of January or of July, or
 - (c) where subsection (2) applies, for a period of seven, eight, nine, ten or eleven months beginning with the first day of any month other than January or July.
- (2) This subsection applies where the person taking out the licence—
 - (a) is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)), or
 - (b) does not hold any existing trade licence.
- (3) The rate of duty applicable to a trade licence taken out for a calendar year is—
 - (a) the annual rate currently applicable to a vehicle under sub-paragraph (1)(c) of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and
 - (b) otherwise, the annual rate currently applicable to a vehicle under paragraph 1(b) of Schedule 1.
- (4) The rate of duty applicable to a trade licence taken out for a period of six months is fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year.
- (5) The rate of duty applicable to a trade licence taken out for a period of seven, eight, nine, ten or eleven months is the aggregate of—
 - (a) fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a calendar year, and
 - (b) one-sixth of the amount arrived at under paragraph (a) in respect of each month in the period in excess of six.
- (6) In determining a rate of duty under subsection (4) or (5) any fraction of five pence—
 - (a) if it exceeds two and a half pence, shall be treated as five pence, and
 - (b) otherwise, shall be disregarded.

14 Trade licences: supplementary. U.K.

- (1) Nothing in sections 11 to 13 prevents a person entitled to take out a trade licence from holding two or more trade licences.
- (2) The holder of a trade licence may at any time surrender the licence to the Secretary of State.
- (3) Where—
 - (a) the Secretary of State refuses an application for a trade licence by a person entitled to make such an application, and
 - (b) the applicant, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the applicant.
- (4) Regulations made by the Secretary of State may provide for—

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- (a) the issue of a new trade licence in the place of a licence which is or may be lost, stolen, destroyed or damaged, and
- (b) the fee to be paid on the issue of a new licence.

Additional duty, rebates etc.

15 Vehicles becoming chargeable to duty at higher rate. **U.K.**

- (1) Where—
- (a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty, and
 - (b) at any time while the licence is in force the vehicle is used so as to subject it to a higher rate,
- duty at the higher rate becomes chargeable in respect of the licence for the vehicle.
- (2) For the purposes of subsection (1) a vehicle is used so as to subject it to a higher rate if it is used in an altered condition, in a manner or for a purpose which—
- (a) brings it within, or
 - (b) if it was used solely in that condition, in that manner or for that purpose, would bring it within,
- a description of vehicle to which a higher rate of duty is applicable.
- (3) For the purposes of subsection (1) a vehicle in respect of which a lower rate of duty is chargeable by virtue of regulations under paragraph 13 of Schedule 1 is also used so as to subject it to a higher rate if it is used in contravention of a condition imposed under or by virtue of sub-paragraph (2) of that paragraph.
- (4) Where duty at a higher rate becomes chargeable under subsection (1) in respect of a vehicle licence, the licence may be exchanged for a new vehicle licence for the period—
- (a) beginning with the date on which the higher rate of duty becomes chargeable, and
 - (b) ending with the period for which the original licence was issued.
- (5) A new vehicle licence may be obtained under subsection (4) only on payment of the appropriate proportion of the difference between—
- (a) the amount of duty payable on the original licence, and
 - (b) the amount of duty payable on a vehicle licence taken out for the period for which the original licence was issued but at the higher rate of duty.
- (6) For the purposes of subsection (5) “the appropriate proportion” means the proportion which the number of months in the period—
- (a) beginning with the date on which the higher rate of duty becomes chargeable, and
 - (b) ending with the period for which the original licence was issued,
- bears to the number of months in the whole of the period for which the original licence was issued (any incomplete month being treated as a whole month).
- (7) If the higher rate has been changed since the issue of the original licence, the amount under subsection (5)(b) is calculated as if that rate had been in force at all material times at the level at which it is in force when it becomes chargeable.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

VALID FROM 10/07/2003

[^{F3}15A Exception for tractive units from charge at higher rate U.K.]

- (1) Where—
- (a) a vehicle licence has been taken out for a tractive unit, and
 - (b) the licence was taken out at a rate of vehicle excise duty applicable to a tractive unit which is to be used with semi-trailers with a minimum number of axles,
- duty at a higher rate does not become chargeable under section 15 by reason only that while the licence is in force the tractive unit is used with a semi-trailer with fewer axles than that minimum number, if the condition in subsection (2) is satisfied.
- (2) The condition is that the rate of duty at which the licence was taken out is equal to or exceeds the rate which would have been applicable if the revenue weight of the tractive unit had been a weight equal to the actual laden weight, at the time of the use, of the articulated vehicle consisting of the tractive unit and the semi-trailer.]

Textual Amendments

- F3** S. 15A inserted (10.7.2003 with effect as mentioned in s. 16(3) of the amending Act) by Finance Act 2003 (c. 14), s. 16(1)

16 Exceptions from charge at higher rate in case of tractive units. U.K.

- (1) Duty at a higher rate does not become chargeable under section 15—
- (a) where subsection (2) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (3),
 - (b) where subsection (4) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (5), or
 - (c) where subsection (6) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (7).
- (2) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for—
 - (i) a tractive unit having two axles which is to be used only with semi-trailers with not fewer than two axles, or
 - (ii) a tractive unit having two axles which is to be used only with semi-trailers with not fewer than three axles,has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having two axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) equal to the maximum laden weight at which a tractive unit having two axles may lawfully be used in Great Britain with a semi-trailer with a single axle, and
 - (ii) is to be used with semi-trailers with any number of axles.
- (3) The tractive unit is being used in accordance with this subsection where—

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- (a) it is used with a semi-trailer with a single axle, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subsection (2)(b)(i).
- (4) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for a tractive unit having two axles which is to be used only with semi-trailers with not fewer than three axles has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having two axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) of 33,000 kilograms, and
 - (ii) is to be used with semi-trailers with not fewer than two axles.
- (5) The tractive unit is being used in accordance with this subsection where—
- (a) it is used with a semi-trailer with two axles, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed 33,000 kilograms.
- (6) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for a tractive unit having three or more axles which is to be used only with semi-trailers with not fewer than two axles has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having three or more axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) equal to the maximum laden weight at which a tractive unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle, and
 - (ii) is to be used with semi-trailers with any number of axles.
- (7) The tractive unit is being used in accordance with this subsection where—
- (a) it is used with a semi-trailer with a single axle, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subsection (6)(b)(i).

17 Other exceptions from charge at higher rate. **U.K.**

- (1) Where a vehicle licence has been taken out for a vehicle of any description, duty at a higher rate applicable to a vehicle of another description does not become chargeable under section 15 unless the vehicle as used while the licence is in force satisfies all the conditions which must be satisfied in order to bring the vehicle into the other description of vehicle for the purposes of vehicle excise duty.
- (2) Where—
- (a) duty has been paid in respect of a vehicle at a rate applicable under Part VIII of Schedule 1, and
 - (b) the vehicle is to a substantial extent being used for the conveyance of goods or burden belonging to a particular person (whether the person keeping the vehicle or not),

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duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used for the conveyance without charge in the course of their employment of employees of the person to whom the goods or burden belong.

- (3) Where duty has been paid in respect of a vehicle at a rate applicable to a farmer's goods vehicle under Part VIII of Schedule 1, duty at a higher rate does not become chargeable under section 15 by reason only of use such as is specified in subsection (4) if it is shown that the conditions specified in subsection (5) are satisfied.
- (4) The use referred to in subsection (3) is use, on an occasion when the vehicle is being used by the person in whose name it is registered under this Act for the conveyance of produce of agricultural land which he occupies or of articles required for the purposes of such land, for the conveyance for another person engaged in agriculture of—
 - (a) produce of agricultural land occupied by the other person, or
 - (b) articles required for the purposes of such land.
- (5) The conditions referred to in subsection (3) are—
 - (a) that the use is only occasional,
 - (b) that the goods conveyed for the other person represent only a small proportion of the total amount of goods which the vehicle is conveying on the occasion, and
 - (c) that no payment or reward of any kind is, or is agreed to be, made or given for the conveyance of the goods of the other person.
- (6) Where duty has been paid in respect of a vehicle either—
 - (a) as an agricultural tractor under Part IV of Schedule 1, or
 - (b) as a farmer's goods vehicle under Part VIII of that Schedule,duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used, by the person in whose name it is registered under this Act, for conveying to or from any agricultural land occupied by him livestock owned by him in connection with the agricultural activities carried on by him on that land.
- (7) Subsection (6)—
 - (a) applies only in Northern Ireland, and
 - (b) does not have effect in relation to a vehicle used for conveying any livestock which for the time being is part of the stock in trade of a dealer in cattle and is conveyed in the course of his business as such a dealer.
- (8) This section does not have effect where section 15 applies by reason of the use of a vehicle in contravention of a condition imposed under or by virtue of paragraph 13(2) of Schedule 1.

18 Vehicles for export becoming liable to VAT. **U.K.**

- (1) Where, by virtue of sub-paragraph (2) of paragraph 23 of Schedule 2, a vehicle which is an exempt vehicle under sub-paragraph (1) of that paragraph is deemed never to have been an exempt vehicle under that sub-paragraph, vehicle excise duty is payable—
 - (a) by the person by whom the vehicle was acquired from its manufacturer, in relation to the whole period since the registration of the vehicle, or
 - (b) by any other person who is for the time being the keeper of the vehicle, in relation to the period since the vehicle was first kept by him,unless, or except to the extent that, the Secretary of State waives payment of the duty.

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- (2) Subsection (1) is without prejudice to section 30; but duty with respect to a vehicle is not payable by a person under that subsection in relation to any part of a period if an amount with respect to it has been ordered to be paid by him under that section in relation to the part of the period.

19 Surrender of licences. **U.K.**

- (1) Where a licence is surrendered to the Secretary of State under section 10(2) or 14(2), the holder is entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount equal to one-twelfth of the annual rate of duty chargeable on the licence in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender.
- (2) If during the currency of a temporary licence issued in pursuance of an application for a vehicle licence for any period the temporary licence is surrendered under section 10(2), it is treated for the purposes of subsection (1) as issued for that period.

VALID FROM 01/05/1995

[^{F4}19A Payment for licences by cheque. **U.K.**

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence on receipt of a cheque for the amount of the duty payable on it.
- (2) In a case where—
- (a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured, and
 - (b) the Secretary of State sends a notice by post to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.
- (3) In a case where—
- (a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured,
 - (b) the Secretary of State sends a notice by post to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
 - (c) the requirement in the notice is not complied with, and
 - (d) the Secretary of State sends a further notice by post to the person informing him that the licence is void as from the time when it was granted,
- the licence shall be void as from the time when it was granted.
- (4) Section 102 of the ^{M1}Customs and Excise Management Act 1979 (payment for excise licences by cheque) shall not apply in relation to a vehicle licence or a trade licence.]

Textual Amendments

- F4** S. 19A inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 32(4) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. V para. 32(1)(4)

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Marginal Citations

M1 1979 c. 2.

VALID FROM 19/03/1997

[^{F5}19B Issue of licences before payment of duty. U.K.]

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence to a person who has agreed with the Secretary of State to pay the duty payable on the licence in a manner provided for in the agreement.
- (2) In a case where—
 - (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
 - (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement, and
 - (c) the Secretary of State sends a notice by post to the person informing him that the licence is void as from the time when it was granted,the licence shall be void as from the time when it was granted.
- (3) In a case where—
 - (a) paragraphs (a) and (b) of subsection (2) apply,
 - (b) the Secretary of State sends a notice by post to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
 - (c) the requirement in the notice is not complied with, and
 - (d) the Secretary of State sends a further notice by post to the person informing him that the licence is void as from the time when it was granted,the licence shall be void as from the time when it was granted.]

Textual Amendments

F5 S. 19B inserted (19.3.1997) by 1997 c. 16, s. 19(1)

VALID FROM 22/07/2004

[^{F6}19C Fee for payment of duty by credit card U.K.]

- (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

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- (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—
“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.]

Textual Amendments

- F6** [S. 19C](#) inserted (22.7.2004 with effect as mentioned in [s. 18\(4\)](#) of the amending Act and with effect 14.10.2005 in accordance with Appointed Day Order) by [Finance Act 2004 \(c. 12\), s. 18\(2\)](#); [S.I. 2005/2356, art. 2](#)

PROSPECTIVE

20 Combined road-rail transport of goods. **U.K.**

- (1) This section applies where—
- goods are loaded on a relevant goods vehicle for transport between member States,
 - the vehicle is transported by rail between the nearest suitable rail loading station to the point of loading and the nearest suitable rail unloading station to the point of unloading, and
 - part of the rail transport of the vehicle takes place in the United Kingdom at a time when a vehicle licence for it is in force.
- (2) Where this section applies, the holder of the licence is, on making a claim, entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount calculated by the method prescribed by regulations made by the Secretary of State.
- [(3) In this section “relevant goods vehicle” means any vehicle the rate of duty applicable to which is provided for in Part VIII of Schedule 1 or which would be such a vehicle if Part VI of that Schedule did not apply to the vehicle.]
- (4) The Secretary of State may by regulations prescribe—
- when and how a claim for a rebate under this section is to be made, and
 - the evidence to be provided in support of such a claim.

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PART II U.K.

REGISTRATION OF VEHICLES

Registration

21 Registration of vehicles. U.K.

- (1) The Secretary of State shall, on the first issue by him of a vehicle licence for a vehicle, register the vehicle in such manner as he thinks fit without any further application by the person taking out the licence.
- (2) Where particulars in respect of a vehicle are furnished to the Secretary of State in accordance with regulations under section 24 before he first issues a vehicle licence for the vehicle, he shall so register the vehicle on receiving the particulars.

22 Registration regulations. U.K.

- (1) The Secretary of State may by regulations—
 - (a) make provision with respect to the registration of vehicles (including, in particular, the form of and the particulars to be included in the register of trade licences),
 - (b) require the Secretary of State to make with respect to registered vehicles the returns prescribed by the regulations,
 - (c) provide for making any particulars contained in the register available for use by the persons prescribed by the regulations on payment, in cases so prescribed, of a fee of such amount as appears to the Secretary of State reasonable in the circumstances of the case,
 - (d) require a person by or to whom any vehicle is sold or disposed of to furnish the particulars prescribed by the regulations in the manner so prescribed,
 - (e) provide for the issue of registration documents in respect of the registration of a vehicle,
 - (f) provide for the transfer, surrender and production of registration documents,
 - (g) provide for the inspection of registration documents by the persons prescribed by the regulations, and
 - (h) provide for the issue of new registration documents in place of registration documents which are or may be lost, stolen, destroyed or damaged.
- (2) Regulations made by the Secretary of State may—
 - (a) extend any of the provisions as to registration (and provisions incidental to any of those provisions) to, and
 - (b) provide for the identification of,
any exempt vehicles, any vehicles belonging to the Crown or any trailers (within the meaning of Part VIII of Schedule 1).
- (3) Regulations under subsection (2) which require a person to furnish information relating to a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2 may require him to furnish (in addition) such evidence of the facts giving rise to the exemption as is prescribed by the regulations.

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VALID FROM 24/07/2002

[^{F7}22ZA Nil licences for vehicles for disabled persons: information U.K.]

- (1) This section applies to information that—
 - (a) is held for the purposes of functions relating to social security or war pensions—
 - (i) by the Secretary of State, or
 - (ii) by a person providing services to the Secretary of State, in connection with the provision of those services, and
 - (b) is of a description prescribed by regulations made by the Secretary of State.
- (2) Information to which this section applies may, if the consent condition is satisfied, be supplied—
 - (a) to the Secretary of State, or
 - (b) to a person providing services to the Secretary of State,for use for the purposes of relevant nil licence functions.
- (3) The “consent condition”, in relation to any information, is that—
 - (a) if the information was provided by a person other than the person to whom the information relates, the person who provided the information, or
 - (b) in any other case, the person to whom the information relates,has consented to the supply of the information and has not withdrawn that consent.
- (4) Information supplied under subsection (2) shall not—
 - (a) be supplied by the recipient to any other person unless—
 - (i) it could be supplied to that person under subsection (2), or
 - (ii) it is supplied for the purposes of any civil or criminal proceedings relating to this Act;
 - (b) be used otherwise than for the purposes of relevant nil licence functions or any such proceedings.
- (5) In this section “relevant nil licence functions” means functions relating to applications for, and the issue of, nil licences in respect of vehicles that are exempt vehicles under—
 - (a) paragraph 19 of Schedule 2, or
 - (b) paragraph 7 of Schedule 4.]

Textual Amendments

F7 S. 22ZA inserted (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), s. 17

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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VALID FROM 17/09/2002

[^{F8}22A Vehicle identity checks U.K.]

- (1) This section applies to regulations under section 22(1)(h) which confer a power on the Secretary of State to refuse to issue a new registration document in respect of a registered vehicle if he is not satisfied that the vehicle for which the document is being sought is the registered vehicle.
- (2) Such regulations may, in particular, provide for—
 - (a) the examination (whether by the Secretary of State or by persons authorised by him) of all vehicles for which new registration documents are being sought, or such vehicles of a particular description, for the purpose of ascertaining whether they are the registered vehicles concerned,
 - (b) the provision of other evidence in relation to all vehicles for which new registration documents are being sought, or such vehicles of a particular description, for the purpose of ascertaining whether they are the registered vehicles concerned.
- (3) Regulations made by virtue of subsection (2) may, in particular, provide for—
 - (a) notification of examinations (including their purpose), the issue of certificates as to the outcome of examinations and the keeping of records in relation to examinations and certificates,
 - (b) the issue of duplicates or copies of certificates and the fees to be paid on applications for such duplicates or copies,
 - (c) the correction of errors in certificates,
 - (d) the payment of fees for examinations, and for re-examinations resulting from appeals and the repayment of the whole or part of the fee paid for such a re-examination where it appears to the Secretary of State that there were substantial grounds for contesting the whole or part of the decision appealed against,
 - (e) the making of appeals against the outcome of examinations,
 - (f) the carrying out of examinations in the absence of the keepers or owners of the vehicles concerned,
 - (g) courses of instruction in connection with the carrying out of examinations and the charging of fees in respect of attendance on such courses,
 - (h) the authorisation of examiners, the imposition of conditions to be complied with by authorised examiners (including the payment of fees to the Secretary of State) and the withdrawal of authorisations,
 - (i) the manner in which, conditions under which and apparatus with which examinations are carried out by authorised examiners, and the inspection of premises at which and apparatus with which such examinations are being, or are to be, carried out,
 - (j) the charges to be paid by authorised examiners to the Secretary of State in connection with—
 - (i) the issue of certificates,
 - (ii) the issue of duplicates or copies of certificates, and
 - (iii) the correction of errors in certificates.
- (4) The Secretary of State may use information contained in relevant records—

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- (a) to check the accuracy of information which has been obtained under regulations made by virtue of subsection (2), and
 - (b) where appropriate, to amend or supplement any such information.
- (5) The Secretary of State may use information which has been obtained under regulations made by virtue of subsection (2)—
- (a) to check the accuracy of relevant records, and
 - (b) where appropriate, to amend or supplement information contained in those records.
- (6) In subsections (4) and (5) “relevant records” means records—
- (a) maintained by the Secretary of State in connection with any functions exercisable by him under or by virtue of this Act,
 - (b) records maintained by the Secretary of State (or caused by him to be maintained) under section 45(6B) of the Road Traffic Act 1988 (c.52).
- (7) Subsections (4) to (6) do not limit any powers of the Secretary of State apart from those subsections.
- (8) This section is without prejudice to the generality of the powers conferred by section 22.]

Textual Amendments

F8 S. 22A inserted (17.9.2002) by 2001 c. 3, ss. 33(2), 44; S.I. 2002/2377, art. 2(b)

Registration marks

23 Registration marks. **U.K.**

- (1) Where the Secretary of State registers a vehicle under section 21(1) he shall assign to the vehicle a mark (a “registration mark”) indicating the registered number of the vehicle.
- (2) The Secretary of State may, in such circumstances as he may determine—
- (a) assign a registration mark to a vehicle to which another registration mark has previously been assigned,
 - (b) assign to a vehicle (whether on its first registration or later) a registration mark previously assigned to another vehicle,
 - (c) (whether or not in connection with an assignment within paragraph (a) or (b)) withdraw any registration mark for the time being assigned to a vehicle, and
 - (d) re-assign to a vehicle a registration mark previously assigned to it but subsequently withdrawn.
- (3) The Secretary of State may by regulations provide that the registration mark for the time being assigned to a vehicle shall be fixed, in the manner prescribed by the regulations, on the vehicle, on any other vehicle drawn by the vehicle or on both.
- (4) The Secretary of State may by regulations prescribe—
- (a) the size, shape and character of registration marks to be fixed on any vehicle, and

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- (b) the manner in which registration marks are to be displayed and rendered easily distinguishable (whether by day or by night).
- (5) The Secretary of State may by regulations—
- (a) make provision for assigning general registration marks to persons holding trade licences and (in particular) prescribe the registration marks to be carried by vehicles the use of which is authorised by a trade licence, and
 - (b) make provision for the issue of trade plates to holders of trade licences and for the charging of a fee for the replacement of trade plates which are or may be lost, stolen, destroyed or damaged.

24 Assignment of registration marks by motor dealers. **U.K.**

- (1) The Secretary of State may by regulations make such provision as he considers appropriate with respect to the allocation of registration marks for vehicles to motor dealers who—
- (a) apply for such allocations, and
 - (b) appear to the Secretary of State suitable to receive them,
- and with respect to the assigning of the marks to vehicles by motor dealers.
- (2) Regulations under this section may, in particular, include provision—
- (a) as to the mode of application for the allocation of registration marks,
 - (b) as to the transfer of registration marks allocated to a motor dealer in cases where the motor dealer dies or becomes incapacitated or bankrupt and in such other cases as may be prescribed by the regulations, and
 - (c) as to the cancellation of allocations of registration marks.
- (3) The provision which may be made by regulations under this section also includes provision for—
- (a) restricting the circumstances in which a motor dealer may assign a registration mark to a vehicle,
 - (b) securing that registration marks allocated to a motor dealer are assigned by him in such sequence as the Secretary of State considers appropriate and that no registration mark is assigned to a vehicle to which a registration mark has already been assigned, and
 - (c) requiring a motor dealer to furnish to the Secretary of State within the period prescribed by the regulations such particulars in respect of each vehicle to which the motor dealer assigns a registration mark as are so prescribed.
- (4) Where—
- (a) the Secretary of State—
 - (i) rejects an application by a motor dealer for an allocation of registration marks, or
 - (ii) cancels an allocation of registration marks made to a motor dealer, and
 - (b) the motor dealer, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,
- the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the motor dealer.
- (5) Where the Secretary of State cancels an allocation of registration marks made to a motor dealer—

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (a) the cancellation does not take effect before the end of the period prescribed by regulations made by the Secretary of State, and
 - (b) where during that period the motor dealer requests the Secretary of State to review his decision, the cancellation does not take effect before the Secretary of State gives notice in writing of the result of the review to the motor dealer.
- (6) For the purposes of subsection (5)(b) notice may be given to a person by—
- (a) delivering it to him,
 - (b) leaving it at his proper address, or
 - (c) sending it to him by post;
- and for the purposes of this subsection, and of section 7 of the ^{M2}Interpretation Act 1978 in its application to this subsection, the proper address of a person is his latest address as known to the Secretary of State.

Marginal Citations

M2 1978 c. 30.

25 Charge on request for registration mark. **U.K.**

- (1) The Secretary of State may by regulations provide for a charge prescribed by the regulations to be made in cases where, by request, a particular registration mark is assigned to a vehicle (whether on its first registration or later), having previously been assigned to another vehicle.
- (2) The regulations may—
- (a) require—
 - (i) the vehicle to which a mark is requested to be assigned, and
 - (ii) in cases prescribed by the regulations, the other vehicle,
 to be made available for inspection at a place designated by or under the regulations, and
 - (b) provide for a charge prescribed by the regulations to be made for the inspection and for the whole or part of the charge to be retained whether or not the mark is assigned as requested.
- (3) Charges prescribed for the purposes of this section need not be related to the costs of—
- (a) making an assignment, or
 - (b) arranging for a vehicle to be inspected.

26 Retention of registration mark pending transfer. **U.K.**

- (1) The Secretary of State may by regulations provide for a person in whose name a vehicle is registered under this Act to be granted a right, exercisable on a single occasion falling within a period prescribed by the regulations, to have the registration mark for the time being assigned to the vehicle assigned to some other vehicle which is registered under this Act—
- (a) in that person's name, or
 - (b) in the name of some other person nominated by him in accordance with the regulations.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (2) Regulations under this section may, in particular, make provision—
- (a) for the manner in which an application for the grant of such a right (a “right of retention”) is to be made to the Secretary of State,
 - (b) for the payment of a fee prescribed by the regulations on the making of such an application and for the whole or part of the fee to be retained whether or not the application is granted,
 - (c) for requiring the vehicle to which the registration mark is for the time being assigned to be made available for inspection at a place designated by or under the regulations,
 - (d) for authorising the Secretary of State to refuse such an application on such grounds as he thinks fit,
 - (e) with respect to the manner in which rights of retention are to be exercisable,
 - (f) for enabling or requiring the Secretary of State, on the payment to him of a fee prescribed by the regulations, to extend or (on one or more occasions) further extend the period referred to in subsection (1) where—
 - (i) the conditions so prescribed are fulfilled, and
 - (ii) he thinks fit to do so in the circumstances of the case,
 - (g) for rights of retention to be non-transferable (but without prejudice to the vesting of any such right in a person by operation of law),
 - (h) with respect to the conditions which must be satisfied before a registration mark may be assigned to a vehicle pursuant to a right of retention,
 - (i) for authorising the Secretary of State to revoke a right of retention—
 - (i) if it appears to him that there are special reasons for doing so, or
 - (ii) in any other circumstances prescribed by the regulations,
 - (j) for allowing a person to be nominated when an application for the grant of a right of retention is made or to be nominated at a later time,
 - (k) for allowing a different person to be nominated in place of a person already nominated,
 - (l) for the manner in which a nomination is to be made and for the payment of a fee prescribed by the regulations where a nomination is made in circumstances so prescribed, and
 - (m) for the payment, in connection with the assignment of a registration mark pursuant to a right of retention, of such charge as is for the time being prescribed by virtue of section 25(1).
- (3) Regulations under this section may exempt extensions or assignments of any class or description prescribed by the regulations from any fee or charge payable by virtue of subsection (2)(f) or (m).
- (4) An extension or nomination is exempt from a fee payable by virtue of subsection (2)(f) or (l) if the Secretary of State considers it appropriate in the circumstances of the case.
- (5) Where regulations under this section provide in any case for there to be no charge in connection with the assignment of a registration mark pursuant to a right of retention—
- (a) the fee prescribed by virtue of paragraph (b) of subsection (2) in relation to an application for that right may include an amount representing the charge for which provision could have been made by virtue of paragraph (m) of that subsection, and
 - (b) the regulations may provide for the part of any such fee which represents a charge for which provision could have been so made to be retained, except

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where conditions prescribed by the regulations are fulfilled, whether or not there is an assignment.

- (6) The assignment by the Secretary of State of a registration mark to a vehicle pursuant to a right of retention is without prejudice to the subsequent exercise by him, in relation to the mark, of any of his powers under section 23(2).

27 Sale of rights to particular registration marks. **U.K.**

- (1) This section applies to registration marks which either—
- (a) have never been assigned to a vehicle, or
 - (b) have been assigned to a vehicle but (as a result of having been subsequently withdrawn) are not for the time being so assigned,
- and which are such as the Secretary of State may from time to time determine.
- (2) The Secretary of State may by regulations make a scheme providing for registration marks to which this section applies to be assigned to vehicles registered under this Act in the names of, or of the nominees of, persons who have acquired rights under the scheme to have the marks so assigned.
- (3) Regulations under this section may, in particular, make provision—
- (a) for a person to acquire a right under the scheme to have a particular registration mark to which this section applies assigned to a vehicle registered under this Act in his name, or in the name of some other person nominated by him in accordance with the scheme, on payment of such sum as is payable in accordance with the scheme—
 - (i) in respect of the acquisition of the right, and
 - (ii) where no charge is to be made by virtue of paragraph (m) in connection with an assignment pursuant to the right, in respect of such an assignment,
 - (b) with respect to—
 - (i) the manner in which agreements for the sale of such a right (a “relevant right”) may be effected,
 - (ii) the terms which may be contained in, or incorporated into, such agreements, and
 - (iii) rights and liabilities arising in connection with such agreements otherwise than under any such terms,
 - (c) for enabling the Secretary of State to determine as he thinks fit—
 - (i) the prices at which particular relevant rights are to be sold or the reserve prices applicable to the sale of any such rights, or
 - (ii) the manner in which any such prices are to be determined,
 - (d) with respect to the manner in which relevant rights are to be exercisable,
 - (e) for relevant rights to be exercisable only on a single occasion falling within a period prescribed by the regulations (subject to any provision made by virtue of paragraph (f)),
 - (f) for enabling or requiring the Secretary of State, on the payment to him of a fee prescribed by the regulations, to extend or (on one or more occasions) further extend any such period where—
 - (i) the conditions so prescribed are fulfilled, and
 - (ii) he thinks fit to do so in the circumstances of the case,

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Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (g) for relevant rights to be non-transferable (but without prejudice to the vesting of any such right in a person by operation of law),
 - (h) with respect to the conditions which must be satisfied before a registration mark may be assigned to a vehicle pursuant to a relevant right,
 - (i) for authorising the Secretary of State to revoke a relevant right—
 - (i) if it appears to him that there are special reasons for doing so, or
 - (ii) in any other circumstances prescribed by the regulations,
 - (j) for allowing a person to be nominated when a relevant right is acquired or to be nominated at a later time,
 - (k) for allowing a different person to be nominated in place of a person already nominated,
 - (l) for the manner in which a nomination is to be made and for the payment of a fee prescribed by the regulations where a nomination is made in circumstances so prescribed,
 - (m) for the payment, in connection with the assignment of a registration mark pursuant to a relevant right, of such charge as is for the time being prescribed by virtue of section 25(1), and
 - (n) for so much of any sum paid by virtue of paragraph (a) in respect of the assignment of a registration mark to be retained, except where conditions prescribed by the regulations are fulfilled, whether or not there is such an assignment.
- (4) Regulations under this section may (without prejudice to the generality of subsection (3)(b)) make provision for authorising the Secretary of State to make arrangements with other persons by which such persons—
- (a) are given authority (whether irrevocable or otherwise) to act on his behalf in offering for sale, and entering into agreements for the sale of, relevant rights in the case of such registration marks, and during such periods, as he may determine,
 - (b) are required to account to him for sums due to him under such agreements (whether they have received any amounts due from the purchasers under the agreements or not), and
 - (c) may become entitled or subject to such rights or liabilities of the Secretary of State in connection with such agreements as may be prescribed by the regulations.
- (5) Regulations under this section may exempt extensions or assignments of any class or description prescribed by the regulations from any fee or charge payable by virtue of subsection (3)(f) or (m).
- (6) An extension or nomination is exempt from a fee payable by virtue of subsection (3)(f) or (l) if the Secretary of State considers it appropriate in the circumstances of the case.
- (7) The assignment by the Secretary of State of a registration mark to a vehicle pursuant to a relevant right is without prejudice to the subsequent exercise by him, in relation to the mark, of any of his powers under section 23(2).

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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PROSPECTIVE

[^{F9} Registration plates]

Textual Amendments

F9 S. 27A and cross-heading inserted (*prosp.*) by 2001 c. 3, ss. 34, 44

[^{F10} 27A Registration plates **U.K.**

- (1) The Secretary of State may by regulations—
- (a) prescribe specifications for registration plates (whether relating to their size, shape, material of manufacture or otherwise),
 - (b) provide for registration plates to contain or display such information other than registration marks or (as the case may be) special registration marks as may be specified or described in the regulations.
- (2) Regulations under subsection (1)(b) may, in particular, prescribe the form and manner in which any such information is to be contained or displayed.
- (3) In this section “registration plates” means—
- (a) plates or other devices for displaying registration marks and for fixing them on vehicles or trailers in accordance with regulations under section 23(3), or
 - (b) plates or other devices for displaying special registration marks and for fixing them on vehicles or trailers in accordance with regulations under section 22(2),
- and includes plates or other devices which are also for containing or displaying information other than registration marks or (as the case may be) special registration marks (whether or not such information is to be contained or displayed by virtue of regulations under this section).
- (4) In this section—
- “special registration mark” means a mark indicating the registered number of a vehicle or trailer and assigned to the vehicle or trailer by virtue of regulations under section 22(2), and
- “trailer” has the same meaning as in Part 8 of Schedule 1.]

Textual Amendments

F10 S. 27A and cross-heading inserted (*prosp.*) by 2001 c. 3, ss. 34, 44

Marking

28 Marking of engines and bodies. **U.K.**

- (1) The Secretary of State may by regulations make such provision as he thinks appropriate with respect to the marking of the engines and bodies of vehicles.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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- (2) Regulations under this section may, in particular, include provision—
- (a) as to the persons by whom and the times at which engines and bodies of vehicles are to be marked,
 - (b) as to the form of any mark and the manner and position in which it is to be made, and
 - (c) for requiring particulars of marks made under the regulations to be furnished to the Secretary of State.

VALID FROM 01/07/2005

FII Power of constables etc. to require production of documents

Textual Amendments

F11 S. 28A and cross heading inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005](#) (c. 15), s. 151; S.I. 2005/1521, art. 3(1)(u) (subject to art. 3(4)(5))

28A Power of constables etc. to require production of registration documents **U.K.**

- (1) A person using a vehicle in respect of which a registration document has been issued must produce the document for inspection on being so required by—
 - (a) a constable, or
 - (b) a person authorised by the Secretary of State for the purposes of this section (an “authorised person”).
- (2) An authorised person exercising the power conferred by subsection (1) must, if so requested, produce evidence of his authority to exercise the power.
- (3) A person is guilty of an offence if he fails to comply with subsection (1).
- (4) Subsection (3) does not apply if any of the following conditions is satisfied.
- (5) The first condition is that—
 - (a) the person produces the registration document, in person, at a police station specified by him at the time of the request, and
 - (b) he does so within 7 days after the date on which the request was made or as soon as is reasonably practicable.
- (6) The second condition is that—
 - (a) the vehicle is subject to a lease or hire agreement,
 - (b) the vehicle is not registered in the name of the lessee or hirer under that agreement and is not required to be so registered,
 - (c) the person produces appropriate evidence of the agreement to the constable or authorised person at the time of the request or he produces such evidence in person, at a police station specified by him at the time of the request—
 - (i) within 7 days after the date of the request, or
 - (ii) as soon as is reasonably practicable, and

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- (d) the person has reasonable grounds for believing, or it is reasonable for him to expect, that the person from whom the vehicle has been leased or hired is able to produce, or require the production of, the registration document.
- (7) In subsection (6)(c) “appropriate evidence” means—
 - (a) a copy of the agreement, or
 - (b) such other documentary evidence of the agreement as is prescribed in regulations under this section.
- (8) The third condition is that any exception prescribed in regulations under this section is met.
- (9) Where a requirement is imposed under subsection (1) by an authorised person, a testing station provided under section 52(2) of the Road Traffic Act 1988 may be specified under subsection (5)(a) or (6)(c) instead of a police station.
- (10) A person accused of an offence under this section is not entitled to the benefit of an exception 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.
- (11) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (12) The Secretary of State may make regulations—
 - (a) prescribing descriptions of evidence for the purposes of subsection (7);
 - (b) prescribing, varying or revoking exceptions for the purposes of subsection (8).
- (13) In this section “registration document” means a registration document issued in accordance with regulations under section 22(1)(e).]

PART III U.K.

OFFENCES

Offence of using or keeping unlicensed vehicle

29 Penalty for using or keeping unlicensed vehicle. U.K.

- (1) If a person uses, or keeps, on a public road a vehicle (not being an exempt vehicle) which is unlicensed he is guilty of an offence.
- (2) For the purposes of subsection (1) a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.
- (3) A person guilty of an offence under subsection (1) is liable on summary conviction to an excise penalty of—
 - (a) level 3 on the standard scale, or
 - (b) five times the amount of the vehicle excise duty chargeable in respect of the vehicle,

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whichever is the greater.

- (4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force unless it is delivered to the other person with the vehicle.
- (5) Where—
 - (a) an application is made for a vehicle licence for any period, and
 - (b) a temporary licence is issued pursuant to the application,
 subsection (4) does not apply to the licence applied for if, on a transfer of the vehicle during the currency of the temporary licence, the temporary licence is delivered with the vehicle to the transferee.
- (6) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (3)(b) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.
- (7) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section 2(2) to (4), the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.
- (8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (6) and (7) to have been committed on the date or latest date to which the conviction relates.

30 Additional liability for keeper of unlicensed vehicle. U.K.

- (1) Where the person convicted of an offence under section 29 is the person by whom the vehicle in respect of which the offence was committed was kept at the time at which it was committed, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).
- (2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the annual rate of vehicle excise duty appropriate to the vehicle for each month, or part of a month, in the relevant period (within the meaning of section 31).
- (3) In relation to any month or part of a month in the relevant period, the reference in subsection (2) to the annual rate of vehicle excise duty appropriate to the vehicle is a reference to the annual rate applicable to it at the beginning of that month or part.
- (4) A vehicle is to be taken for the purposes of this section to have belonged throughout the relevant period to the description of vehicle to which it belonged for the purposes of vehicle excise duty at—
 - (a) the date on which the offence was committed, or
 - (b) if the prosecution so elect, the date when a vehicle licence for it was last issued, except so far as it is proved to have fallen within some other description for the whole of any month or part of a month in that period.
- (5) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of this section to have been committed on the date or latest date to which the conviction relates.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

31 Relevant period for purposes of section 30. **U.K.**

- (1) For the purposes of section 30 the relevant period is the period—
 - (a) ending with the date on which the offence was committed, and
 - (b) beginning as provided by subsections (2) to (4).
- (2) Subject to subsection (4), if the person convicted has before the date of the offence notified the Secretary of State of his acquisition of the vehicle in accordance with regulations made by the Secretary of State, the relevant period begins with—
 - (a) the date on which the notification was received by the Secretary of State, or
 - (b) the expiry of the vehicle licence last in force for the vehicle,
 whichever is the later.
- (3) Subject to subsection (4), in any other case the relevant period begins with—
 - (a) the expiry of the vehicle licence last in force for the vehicle before the date on which the offence was committed, or
 - (b) if there has not at any time before that date been a vehicle licence in force for the vehicle, the date on which the vehicle was first kept by the person convicted.
- (4) Where—
 - (a) the person convicted has been ordered to pay an amount under section 30 on the occasion of a previous conviction for an offence in respect of the same vehicle, and
 - (b) that offence was committed after the date specified in subsection (2) or (3) as the date with which the relevant period begins,
 the relevant period instead begins with the month immediately following that in which the earlier offence was committed.
- (5) Where the person convicted proves—
 - (a) that throughout any month or part of a month in the relevant period the vehicle was not kept by him, or
 - (b) that he has paid the duty due (or an amount equal to the duty due) in respect of the vehicle for any such month or part of a month,
 any amount which the person is ordered to pay under section 30 is to be calculated as if that month or part of a month were not in the relevant period.
- (6) Where a person has previously been ordered under section 36 to pay an amount for a month or part of a month in the case of a vehicle, any amount which he is ordered to pay under section 30 in the case of the vehicle is to be calculated as if no part of that month were in the relevant period.
- (7) In this section references to the expiry of a vehicle licence include a reference to—
 - (a) its surrender, and
 - (b) its being treated as no longer in force for the purposes of subsection (2) of section 29 by subsection (4) of that section.
- (8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of this section to have been committed on the date or latest date to which the conviction relates.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

32 Sections 29 to 31: supplementary. **U.K.**

- (1) Where in the case of an offence under section 29 there is made against a person—
- (a) an order under section 1A of the ^{M3}Powers of Criminal Courts Act 1973 discharging him absolutely or conditionally,
 - (b) an order under section 383 of the ^{M4}Criminal Procedure (Scotland) Act 1975 discharging him absolutely or under section 384 of that Act placing him on probation, or
 - (c) an order under the ^{M5}Probation Act (Northern Ireland) 1950 discharging him absolutely or conditionally or placing him on probation,
- he is to be treated for the purposes of sections 29 to 31 as having been convicted.
- (2) Section 30 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.
- (3) Where a sum is payable by virtue of an order under section 30—
- (a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the ^{M6}Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,
 - (b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and
 - (c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the ^{M7}Administration of Justice Act (Northern Ireland) 1954.

Marginal Citations

- M3** 1973 c. 62.
M4 1975 c. 21.
M5 1950 c. 7 (N.I.).
M6 1980 c. 43.
M7 1954 c. 9 (N.I.).

VALID FROM 01/05/1995

[^{F12}32A Immobilisation, removal and disposal of vehicles. **U.K.**

Schedule 2A (which relates to the immobilisation of vehicles as regards which it appears that an offence under section 29(1) is being committed and to their removal and disposal) shall have effect.]

Textual Amendments

- F12** S. 32A inserted (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. VII para. 36(1)

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

VALID FROM 24/07/2002

Offence of being registered keeper of unlicensed vehicle

31A Offence by registered keeper where vehicle unlicensed **U.K.**

- (1) If a vehicle registered under this Act is unlicensed, the person in whose name the vehicle is registered is guilty of an offence.
- (2) For the purposes of this section a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.
- (3) 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.
- (4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force unless it is delivered to the other person with the vehicle.
- (5) Where—
 - (a) an application is made for a vehicle licence for any period, and
 - (b) a temporary licence is issued pursuant to the application,
 subsection (4) does not apply to the licence applied for if, on a transfer of the vehicle during the currency of the temporary licence, the temporary licence is delivered with the vehicle to the transferee.

Modifications etc. (not altering text)

- C3** [S. 31A](#) excluded (27.11.2003) by The Finance Act 2002, Section 19 (Appointed Days etc.) Order 2003 ([S.I. 2003/3086](#)), {art. 3}

31B Exceptions to section 31A **U.K.**

- (1) A person (“the registered keeper”) in whose name an unlicensed vehicle is registered at any particular time (“the relevant time”) does not commit an offence under section 31A at that time if any of the following conditions are satisfied.
- (2) The first condition is that the registered keeper—
 - (a) is not at the relevant time the person keeping the vehicle, and
 - (b) if previously he was the person keeping the vehicle, he has by the relevant time complied with any requirements under section 22(1)(d)—
 - (i) that are prescribed for the purposes of this condition, and
 - (ii) that he is required to have complied with by the relevant or any earlier time.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (3) The second condition is that—
- (a) the registered keeper is at the relevant time the person keeping the vehicle,
 - (b) at the relevant time the vehicle is neither kept nor used on a public road, and
 - (c) the registered keeper has by the relevant time complied with any requirements under section 22(1D)—
 - (i) that are prescribed for the purposes of this condition, and
 - (ii) that he is required to have complied with by the relevant or any earlier time.
- (4) The third condition is that—
- (a) the vehicle has been stolen before the relevant time,
 - (b) the vehicle has not been recovered by the relevant time, and
 - (c) any requirements under subsection (6) that, in connection with the theft, are required to have been complied with by the relevant or any earlier time have been complied with by the relevant time.
- (5) The fourth condition is that the relevant time falls within a period (“the grace days”)—
- (a) beginning with the expiry of the last vehicle licence to be in force for the vehicle, and
 - (b) of a prescribed length,
- and a vehicle licence for the vehicle is taken out within the grace days for a period beginning with the grace days.
- (6) The Secretary of State may by regulations make provision for the purposes of subsection (4)(c) as to the persons to whom, the times at which and the manner in which the theft of a vehicle is to be notified.
- (7) The Secretary of State may by regulations make provision amending this section for the purpose of providing for further exceptions to section 31A(1) (or varying or revoking any such further exceptions).
- (8) A person accused of an offence under section 31A(1) is not entitled to the benefit of an exception 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.
- (9) In this section—
- (a) references to the expiry of a vehicle licence include a reference to—
 - (i) its surrender, and
 - (ii) its being treated as no longer in force for the purposes of subsection (2) of section 31A by subsection (4) of that section;
 - (b) “prescribed” means prescribed by regulations made by the Secretary of State.

31C Penalties for offences under section 31A **U.K.**

- (1) A person guilty of an offence under section 31A(1) is liable on summary conviction to—
- (a) an excise penalty of—
 - (i) level 3 on the standard scale, or

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- (ii) five times the amount of vehicle excise duty chargeable in respect of the vehicle concerned,
 - whichever is the greater; and
 - (b) if subsection (3) applies to him, an excise penalty (in addition to any under paragraph (a)) of an amount that complies with subsection (2).
- (2) An amount complies with this subsection if it—
- (a) is not less than the greater of—
 - (i) the maximum of the penalty to which the person is liable under subsection (1)(a), and
 - (ii) the amount of the supplement (if any) that became payable by him by reason of non-renewal of the vehicle licence for the vehicle that last expired before the commission of the offence; and
 - (b) is not more than the greatest of—
 - (i) the maximum of the penalty to which the person is liable under subsection (1)(a),
 - (ii) the amount mentioned in paragraph (a)(ii), and
 - (iii) ten times the amount of vehicle excise duty chargeable in respect of the vehicle.
- (3) This subsection applies to the person if—
- (a) he was, at the time proceedings for the offence were commenced, the person in whose name the vehicle concerned was registered under this Act, and
 - (b) that vehicle was unlicensed throughout the period beginning with the commission of the offence and ending with the commencement of those proceedings.
- (4) The amount of vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsections (1) and (2) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.
- (5) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section 2(3) to (6), the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.
- (6) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (4) and (5) to have been committed on the date or latest date to which the conviction relates.
- (7) In this section, references to the expiry of a vehicle licence include a reference to—
- (a) its surrender, and
 - (b) its being treated as no longer in force for the purposes of subsection (2) of section 31A by subsection (4) of that section.

Other offences relating to licences

33 Not exhibiting licence. U.K.

- (1) A person is guilty of an offence if—

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- (a) he uses, or keeps, on a public road a vehicle in respect of which vehicle excise duty is chargeable, and
 - (b) there is not fixed to and exhibited on the vehicle in the manner prescribed by regulations made by the Secretary of State a licence for, or in respect of, the vehicle which is for the time being in force.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- (3) Subsection (1)—
- (a) has effect subject to the provisions of regulations made by the Secretary of State, and
 - (b) is without prejudice to section 29.

34 Trade licences: penalties. **U.K.**

- (1) A person holding a trade licence or trade licences is guilty of an offence if he—
- (a) uses at any one time on a public road a greater number of vehicles (not being vehicles for which vehicle licences are for the time being in force) than he is authorised to use by virtue of the trade licence or licences,
 - (b) uses a vehicle (not being a vehicle for which a vehicle licence is for the time being in force) on a public road for any purpose other than a purpose which has been prescribed under section 12(2)(b), or
 - (c) uses the trade licence, or any of the trade licences, for the purposes of keeping on a public road in any circumstances other than circumstances which have been prescribed under section 12(1)(c) a vehicle which is not being used on that road.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to an excise penalty of—
- (a) level 3 on the standard scale, or
 - (b) five times the amount of the vehicle excise duty chargeable in respect of (in the case of an offence under subsection (1)(a)) the vehicles which he is not authorised to use or (in the case of an offence under subsection (1)(b) or (c)) the vehicle concerned,
- whichever is the greater.
- (3) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (2) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.
- (4) Where in the case of a vehicle kept (but not used) on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under section 2(2) to (4), the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.
- (5) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (3) and (4) to have been committed on the date or latest date to which the conviction relates.

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35 Failure to return licence. **U.K.**

- (1) A person who knowingly fails to comply with section 10(3) is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

VALID FROM 01/05/1995

[^{F13}35A Dishonoured cheques. **U.K.**

- (1) In a case where—
 - (a) a notice sent as mentioned in section 19A(2)(b) or a further notice sent as mentioned in section 19A(3)(d) requires the person to deliver up the licence within such reasonable period as is specified in the notice, and
 - (b) the person fails to comply with the requirement within that period,
 he shall be liable on summary conviction to a penalty of an amount found under subsection (2).
- (2) The amount is whichever is the greater of—
 - (a) level 3 on the standard scale;
 - (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.]

Textual Amendments

F13 S. 35A inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 33(4) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. V para. 32(2)(4)

36 Dishonoured cheques: additional liability. **U.K.**

- (1) Where a person has been convicted of an offence under section 102 of the ^{M8}Customs and Excise Management Act 1979 (payment for licence by dishonoured cheque) in relation to a vehicle licence or a trade licence, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).
- (2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the appropriate annual rate of vehicle excise duty for each month, or part of a month, in the relevant period.
- (3) The reference in subsection (2) to the appropriate annual rate of vehicle excise duty is a reference to the annual rate which at the beginning of the relevant period—
 - (a) in the case of a vehicle licence, was applicable to a vehicle of the description specified in the application, or
 - (b) in the case of a trade licence, was applicable to a vehicle falling within paragraph 1(b) of Schedule 1 (or to a vehicle falling within sub-paragraph (1) (c) of paragraph 2 of that Schedule if the licence was to be used only for vehicles to which that paragraph applies).

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- (4) For the purposes of this section the relevant period is the period—
- (a) beginning with the first day of the period for which the licence was applied for or, if later, the day on which the licence first was to have effect, and
 - (b) ending with whichever is the earliest of—
 - (i) the end of the month in which the order is made,
 - (ii) the date on which the licence was due to expire,
 - (iii) the end of the month during which the licence was delivered up, and
 - (iv) the end of the month preceding that in which there first had effect a new licence for the vehicle specified in the application for the licence or (in the case of a trade licence) a new trade licence to be used for the same description of vehicles.
- (5) Where a person has previously been ordered under section 30 to pay an amount for a month or part of a month in the case of a vehicle, any amount which he is ordered to pay under this section in the case of a vehicle licence for the vehicle is to be calculated as if no part of that month were in the relevant period.

Marginal Citations

M8 1979 c. 2.

Offence of not paying duty chargeable at higher rate

37 Penalty for not paying duty chargeable at higher rate. U.K.

- (1) Where—
- (a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty,
 - (b) at any time while the licence is in force the vehicle is so used that duty at a higher rate becomes chargeable in respect of the licence for the vehicle under section 15, and
 - (c) duty at that higher rate was not paid before the vehicle was so used,
- the person so using the vehicle is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction (or, in Scotland, on indictment or on summary conviction) to an excise penalty of—
- (a) level 3 on the standard scale (or, in Scotland, the statutory maximum), or
 - (b) five times the difference between the duty actually paid on the licence and the amount of the duty at the higher rate,
- whichever is the greater.

38 Additional liability for keeper of vehicle chargeable at higher rate. U.K.

- (1) Where the person convicted of an offence under section 37 is the person by whom the vehicle in respect of which the offence was committed was kept at the time at which it was committed, the court shall (in addition to any penalty which it may impose under that section) order him to pay the amount specified in subsection (2).

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- (2) The amount referred to in subsection (1) is an amount equal to one-twelfth of the difference between—
- (a) the rate of duty at which the licence in relation to which the offence was committed was taken out, and
 - (b) the relevant higher rate of duty (within the meaning of section 39) in relation to the vehicle,
- for each month, or part of a month, in the relevant period (within the meaning of section 40).
- (3) A vehicle is to be taken for the purposes of subsection (2) to have belonged throughout the relevant period to the description of vehicle to which it belonged for the purposes of vehicle excise duty at the date on which the offence was committed, except so far as it is proved to have fallen within some other description for the whole of any month or part of a month in that period.
- (4) Where a person is convicted of more than one offence under section 37 in respect of the same vehicle (whether or not in the same proceedings), the court shall (in calculating the amount payable under this section in respect of any of the offences) reduce the amount in relation to any period by any amount ordered to be paid under this section in relation to the period in respect of any other such offence.

39 Relevant higher rate of duty for purposes of section 38. U.K.

- (1) For the purposes of section 38 the relevant higher rate of duty in relation to a vehicle is the rate provided by this section.
- (2) Where—
- (a) at the time of the offence the vehicle had a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) which exceeded that which it had when the licence in relation to which the offence was committed was taken out, and
 - (b) the licence was taken out at the rate applicable to the previous weight,
- the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the higher weight.
- (3) Where—
- (a) the vehicle is a tractive unit,
 - (b) the licence in relation to which the offence was committed was taken out at a rate applicable to the use of the vehicle—
 - (i) only with semi-trailers having not fewer than two axles, or
 - (ii) only with semi-trailers having not fewer than three axles, and
 - (c) the offence consisted in using the vehicle with a semi-trailer with a smaller number of axles,
- the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the use of the vehicle which constituted the offence.
- (4) Where—
- (a) the licence in relation to which the offence was committed was taken out at a rate applicable, by virtue of paragraph 13 of Schedule 1, to a weight lower than

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the plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) of the vehicle, and

- (b) the offence consisted in using the vehicle in contravention of a condition imposed under or by virtue of sub-paragraph (2) of that paragraph,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) of the vehicle.

- (5) Where—

- (a) the licence in relation to which the offence was committed was taken out at a rate lower than that applicable to it by reference to its plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight), and

- (b) none of subsections (2) to (4) apply,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) of the vehicle.

- (6) Where—

- (a) the licence in relation to which the offence was committed was taken out at a rate lower than that at which duty was chargeable in respect of the condition, manner or purpose of use of the vehicle which constituted the offence, and

- (b) none of subsections (2) to (5) apply,

the relevant higher rate of duty is the rate which would have been applicable had the licence been taken out by reference to the condition, manner or purpose of use of the vehicle which constituted the offence.

40 Relevant period for purposes of section 38. **U.K.**

- (1) For the purposes of section 38 the relevant period is the period—

- (a) ending with the date on which the offence was committed, and

- (b) beginning as provided by subsection (2) or (3).

- (2) If the offence consists in the vehicle having a plated gross weight or a plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) which exceeds that which it had when the licence in relation to which the offence was committed was taken out, the relevant period begins with the date on which the vehicle was plated with (or rated at) the higher weight.

- (3) In any other case, the relevant period begins with the date on which the licence in relation to which the offence was committed first took effect.

- (4) Where the person convicted proves—

- (a) that throughout any month or part of a month in the relevant period the vehicle was not kept by him, or

- (b) that he has paid the duty due (or an amount equal to the duty due) at the relevant higher rate in respect of the vehicle for any such month or part of a month,

any amount which the person is ordered to pay under section 38 is to be calculated as if that month or part of a month were not in the relevant period.

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41 Sections 37 to 40: supplementary. **U.K.**

- (1) Where in the case of an offence under section 37 there is made against a person—
- (a) an order under section 1A of the ^{M9}Powers of Criminal Courts Act 1973 discharging him absolutely or conditionally,
 - (b) an order under section 182 or 383 of the ^{M10}Criminal Procedure (Scotland) Act 1975 discharging him absolutely or under section 183 or 384 of that Act placing him on probation, or
 - (c) an order under the ^{M11}Probation Act (Northern Ireland) 1950 discharging him absolutely or conditionally or placing him on probation,
- he is to be treated for the purposes of sections 38 to 40 as having been convicted.
- (2) Section 38 has effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts and courts of summary jurisdiction, other than any conferring a discretion as to their amount.
- (3) Where a sum is payable by virtue of an order under section 38—
- (a) in England and Wales, the sum is to be treated as a fine, and the order as a conviction, for the purposes of Part III of the ^{M12}Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts,
 - (b) in Scotland, the sum is to be treated as a fine, and the order as a conviction, for the purposes of any enactment relating to the recovery or application of sums ordered to be paid by courts of summary jurisdiction, and
 - (c) in Northern Ireland, the sum is recoverable as a sum adjudged to be paid by a conviction and is to be treated for all purposes as a fine within the meaning of section 20 of the ^{M13}Administration of Justice Act (Northern Ireland) 1954.

Marginal Citations

M9 1973 c. 62.

M10 1975 c. 21.

M11 1950 c. 7 (N.I.).

M12 1980 c. 43.

M13 1954 c. 9 (N.I.).

Offences relating to registration marks

42 Not fixing registration mark. **U.K.**

- (1) If a registration mark is not fixed on a vehicle as required by virtue of section 23, the relevant person is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) In subsection (1) “the relevant person” means the person driving the vehicle or, where it is not being driven, the person keeping it.
- (4) It is a defence for a person charged with an offence under subsection (1) to prove that—

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- (a) he had no reasonable opportunity to register the vehicle under this Act, and
 - (b) the vehicle was being driven for the purpose of being so registered.
- (5) It is a defence for a person charged with an offence under subsection (1) in relation to a vehicle—
- (a) to which section 47 of the ^{M14}Road Traffic Act 1988 applies by virtue of subsection (2)(b) of that section, or
 - (b) to which Article 34 of the ^{M15}Road Traffic (Northern Ireland) Order 1981 applies by virtue of paragraph (2)(b) of that Article,
- (vehicles manufactured before the prescribed period and used before registration) to prove that he had no reasonable opportunity to register the vehicle under this Act and that the vehicle was being driven in accordance with subsection (6).
- (6) A vehicle is being driven in accordance with this subsection if—
- (a) it is being driven for the purposes of, or in connection with, its examination under section 45 of the ^{M16}Road Traffic Act 1988 in circumstances in which its use is exempted from subsection (1) of section 47 of that Act by regulations under subsection (6) of that section, or
 - (b) it is being driven for the purposes of, or in connection with, its examination under Article 33 of the Road Traffic (Northern Ireland) Order 1981 in circumstances in which its use is exempted from paragraph (1) of Article 34 of that Order by regulations under paragraph (5) of that Article.

Marginal Citations

M14 1988 c. 52.

M15 S.I.1981/154 (N.I.1).

M16 1988 c. 52.

43 Obscured registration mark. **U.K.**

- (1) If a registration mark fixed on a vehicle as required by virtue of section 23 is in any way—
- (a) obscured, or
 - (b) rendered, or allowed to become, not easily distinguishable,
- the relevant person is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) In subsection (1) “the relevant person” means the person driving the vehicle or, where it is not being driven, the person keeping it.
- (4) It is a defence for a person charged with an offence under this section to prove that he took all steps which it was reasonably practicable to take to prevent the mark being obscured or rendered not easily distinguishable.

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Other offences

VALID FROM 01/04/1998

[^{F14}43A Failure to have nil licence for exempt vehicle. U.K.]

- (1) A person is guilty of an offence if—
 - (a) he uses, or keeps, on a public road an exempt vehicle,
 - (b) that vehicle is one in respect of which regulations under this Act require a nil licence to be in force, and
 - (c) a nil licence is not for the time being in force in respect of the vehicle.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (3) Subsection (1) has effect subject to the provisions of regulations made by the Secretary of State.
- (4) The Secretary of State may, if he thinks fit, compound any proceedings for an offence under this section.]

Textual Amendments

F14 S. 43A inserted (1.4.1998) by 1997 c. 16, s. 18, Sch. 3 para. 5; S.I. 1998/560, art. 2

VALID FROM 17/09/2002

[^{F15}43B Vehicle identity checks: impersonation of authorised examiners U.K.]

- (1) A person is guilty of an offence if, with intent to deceive, he falsely represents himself to be a person entitled under regulations made by virtue of section 22A(2) to carry out examinations of vehicles in accordance with regulations so made.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

Textual Amendments

F15 S. 43B inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 5; S.I. 2002/2377, art. 2

44 Forgery and fraud. U.K.

- (1) A person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person anything to which subsection (2) applies.
- (2) This subsection applies to—
 - (a) a vehicle licence,

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- (b) a trade licence,
 - (c) a document in the form of a licence which is issued in pursuance of regulations under this Act in respect of a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2,
 - (d) a registration mark,
 - (e) a registration document, and
 - (f) a trade plate (including a replacement trade plate).
- (3) A person guilty of an offence under this section is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

45 False or misleading declarations and information. U.K.

- (1) A person who in connection with—
- (a) an application for a vehicle licence or a trade licence,
 - (b) a claim for a rebate under section 20, or
 - (c) an application for an allocation of registration marks,
- makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.
- (2) A person who makes a declaration which—
- (a) is required by regulations under this Act to be made in respect of a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2, and
 - (b) to his knowledge is either false or in any material respect misleading,
- is guilty of an offence.
- (3) A person who—
- (a) is required by this Act to furnish particulars relating to, or to the keeper of, a vehicle, and
 - (b) furnishes particulars which to his knowledge are either false or in any material respect misleading,
- is guilty of an offence.
- (4) A person guilty of an offence under this section is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

46 Duty to give information. U.K.

- (1) Where it is alleged that a vehicle has been used on a road in contravention of section 29, 34 or 37—
- (a) the person keeping the vehicle shall give such information as he may be required to give in accordance with subsection (7) as to the identity of the driver of the vehicle or any person who used the vehicle, and
 - (b) any other person shall give such information as it is in his power to give and which may lead to the identification of the driver of the vehicle or any

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person who used the vehicle if he is required to do so in accordance with subsection (7).

- (2) Where it is alleged that a vehicle has been kept on a road in contravention of section 29—
 - (a) the person keeping the vehicle shall give such information as he may be required to give in accordance with subsection (7) as to the identity of the person who kept the vehicle on the road, and
 - (b) any other person shall give such information as it is in his power to give and which may lead to the identification of the person who kept the vehicle on the road if he is required to do so in accordance with subsection (7).
- (3) Where it is alleged that a vehicle has at any time been used on a road in contravention of section 29, the person who is alleged to have so used the vehicle shall give such information as it is in his power to give as to the identity of the person who was keeping the vehicle at that time if he is required to do so in accordance with subsection (7).
- (4) A person who fails to comply with subsection (1), (2) or (3) is guilty of an offence.
- (5) A person guilty of an offence under subsection (4) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) If a person is charged with an offence under subsection (4) consisting of failing to comply with subsection (1)(a) or (2)(a), it is a defence for him to show to the satisfaction of the court that he did not know, and could not with reasonable diligence have ascertained, the identity of the person or persons concerned.
- (7) A person is required to give information in accordance with this subsection if he is required to give the information by or on behalf of—
 - (a) a chief officer of police or, in Northern Ireland, the Chief Constable of the Royal Ulster Constabulary, or
 - (b) the Secretary of State.

VALID FROM 29/04/1996

[^{F16}46A Duty to give information: offences under regulations. U.K.]

- (1) Subsection (2) applies where it appears to the Secretary of State—
 - (a) that a person is a person by, through or to whom a vehicle has been sold or disposed of and that he has failed to comply with regulations made by virtue of section 22(1)(d) requiring him to furnish particulars prescribed by the regulations;
 - (b) that a person is a person by or through whom a vehicle has been sold or disposed of and that he has failed to comply with regulations made by virtue of section 22(1)(dd) requiring him to furnish a document prescribed by the regulations; or
 - (c) that a person is a person who is surrendering a vehicle licence, or who is not renewing a vehicle licence for a vehicle kept by him or who is keeping an unlicensed vehicle and that he has failed to comply with regulations made by virtue of section 22(1D) requiring him to furnish particulars or make a declaration prescribed by the regulations.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (2) The Secretary of State may serve a notice on the person in question requiring him to give the Secretary of State such information as it is in his power to give—
- (a) as to the identity of any person who is keeping a specified vehicle or who has kept it at a specified time or during a specified period;
 - (b) as to the identity of any person by, through or to whom a specified vehicle has been sold or disposed of at a specified time or during a specified period; or
 - (c) which may lead to the identification of a person falling within paragraph (a) or (b).
- (3) A person who fails to comply with a notice under subsection (2) is guilty of an offence.
- (4) A person guilty of an offence under subsection (3) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (5) In this section “specified” means specified in a notice under subsection (2).]

Textual Amendments

F16 S. 46A inserted (29.4.1996) by 1996 c. 8, s. 23, Sch. 2 para. 12

VALID FROM 01/07/2005

[^{F17}Offence in respect of incorrectly registered vehicles]

Textual Amendments

F17 S. 43C and preceding cross heading inserted (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), s. 150(1); S.I. 2005/1521, art. 3(1)(u) (subject to art. 3(4)(5))

^{F18}43C Offence of using an incorrectly registered vehicle **U.K.**

- (1) A person is guilty of an offence if, on a public road or in a public place, he uses a vehicle to which subsection (2) applies and in respect of which—
- (a) the name and address of the keeper are not recorded in the register, or
 - (b) any of the particulars recorded in the register are incorrect.
- (2) This subsection applies to a vehicle if—
- (a) vehicle excise duty is chargeable in respect of it, or
 - (b) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force.
- (3) It is a defence for a person charged with an offence under subsection (1) to show (as the case may be)—
- (a) that there was no reasonable opportunity, before the material time, to furnish the name and address of the keeper of the vehicle, or
 - (b) that there was no reasonable opportunity, before the material time, to furnish particulars correcting the incorrect particulars.

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- (4) It is also a defence for a person charged with an offence under subsection (1) to show—
- (a) that he had reasonable grounds for believing, or that it was reasonable for him to expect, that the name and address of the keeper or the other particulars of registration (as the case may be) were correctly recorded in the register, or
 - (b) that any exception prescribed in regulations under this section is met.
- (5) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) The Secretary of State may make regulations prescribing, varying or revoking exceptions for the purposes of subsection (4)(b).
- (7) In this section—
- “keeper”, in relation to a vehicle, means the person by whom it is kept at the material time;
- “the register” means the register kept by the Secretary of State under Part 2.]

Textual Amendments

- F18** S. 43C and preceding cross heading inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [s. 150\(1\)](#); [S.I. 2005/1521](#), [art. 3\(1\)\(u\)](#) (subject to [art. 3\(4\)\(5\)](#))

PART IV U.K.

LEGAL PROCEEDINGS

Institution and conduct of proceedings

47 Proceedings in England and Wales or Northern Ireland. U.K.

- (1) No proceedings for an offence under section 29, 34 or 37 shall be instituted in England and Wales or Northern Ireland except by the Secretary of State or a constable; and no such proceedings shall be instituted there by a constable except with the approval of the Secretary of State.
- (2) Proceedings for an offence under—
- (a) section 29, 34 or 37, or
 - (b) regulations under this Act,
- may be commenced in England or Wales or Northern Ireland by the Secretary of State or a constable at any time within six months from the date on which evidence sufficient in his opinion to justify the proceedings came to his knowledge.
- (3) No proceedings for any offence may be commenced by virtue of subsection (2) more than three years after the commission of the offence.
- (4) A certificate—
- (a) stating that the Secretary of State’s approval is given for the institution by a constable of any proceedings specified in the certificate, and

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- (b) signed by or on behalf of the Secretary of State,
is conclusive evidence of that approval.
- (5) A certificate—
 - (a) stating the date on which evidence such as is mentioned in subsection (2) came to the knowledge of the Secretary of State or a constable, and
 - (b) signed by or on behalf of the Secretary of State or constable,
is conclusive evidence of that date.
- (6) A certificate—
 - (a) including a statement such as is mentioned in paragraph (a) of subsection (4) or (5), and
 - (b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,
is to be deemed to be so signed unless the contrary is proved.
- (7) The following provisions of the ^{M17}Customs and Excise Management Act 1979 do not apply to proceedings in England and Wales or Northern Ireland for any offence under this Act—
 - (a) section 145 (which would require such proceedings to be instituted by order of the Secretary of State and certain such proceedings to be commenced in the name of an officer of his), and
 - (b) section 146A (which would impose time-limits for bringing such proceedings).

Marginal Citations

M17 1979 c. 2.

48 Proceedings in Scotland. U.K.

- (1) Summary proceedings for an offence under this Act, except under section 44 or 45, may be instituted in Scotland by the Secretary of State.
- (2) The Secretary of State may (despite the provisions of any enactment) institute proceedings by virtue of subsection (1) in any court of summary jurisdiction in Scotland.
- (3) Summary proceedings in Scotland in respect of any offence under—
 - (a) section 29, 34, 37, 44 or 45, or
 - (b) regulations under this Act,
may not be commenced more than three years after the commission of the offence.
- (4) Subject to that (and despite anything in section 331 of the ^{M18}Criminal Procedure (Scotland) Act 1975 (limitation of time for proceedings in statutory offences)), any such proceedings may be commenced—
 - (a) in the case of proceedings instituted by the procurator fiscal as a result of information supplied to him by the Secretary of State, at any time within six months from the date on which the information came to the knowledge of the Secretary of State, and

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- (b) in any other case, at any time within six months from the date on which evidence sufficient in the opinion of the person instituting the proceedings to justify the proceedings came to his knowledge;
- and subsection (3) of that section applies for the purposes of this subsection as it applies for the purposes of that section.
- (5) A certificate—
- (a) stating the date on which information such as is mentioned in subsection (4) (a) came to the knowledge of the Secretary of State, and
 - (b) signed by or on behalf of the Secretary of State,
- is conclusive evidence of that date.
- (6) A certificate—
- (a) stating the date on which evidence such as is mentioned in subsection (4)(b) came to the knowledge of the person instituting the proceedings, and
 - (b) signed by or on behalf of that person,
- is conclusive evidence of that date.
- (7) A certificate—
- (a) including a statement such as is mentioned in paragraph (a) of subsection (5) or (6), and
 - (b) purporting to be signed as mentioned in paragraph (b) of the subsection concerned,
- is to be deemed to be so signed unless the contrary is proved.

Marginal Citations

M18 1975 c. 21.

49 Authorised persons. **U.K.**

A person authorised by the Secretary of State for the purposes of this section may on behalf of the Secretary of State conduct and appear in any proceedings by or against the Secretary of State under this Act—

- (a) in England and Wales, in a magistrates' court or before a district judge of a county court,
- (b) in Scotland, in any court other than the High Court of Justiciary or the Court of Session, and
- (c) in Northern Ireland, in a court of summary jurisdiction or before a county court.

50 Time-limit for recovery of underpayments and overpayments. **U.K.**

No proceedings shall be brought—

- (a) by the Secretary of State for the recovery of any underpayment of duty on a vehicle licence, or
- (b) by any person for the recovery of any overpayment of duty on a vehicle licence taken out by him,

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after the end of the period of twelve months beginning with the end of the period in respect of which the licence was taken out.

Evidence

51 Admissions. **U.K.**

- (1) This section applies where in any proceedings in England and Wales or Northern Ireland for an offence under section 29 or 34—
- (a) it is appropriately proved that there has been served on the accused by post a requirement under section 46(1) or (2) to give information as to the identity of—
 - (i) the driver of, or a person who used, a particular vehicle, or
 - (ii) the person who kept a particular vehicle on a road,on the particular occasion on which the offence is alleged to have been committed, and
 - (b) a statement in writing is produced to the court purporting to be signed by the accused that he was—
 - (i) the driver of, or a person who used, that vehicle, or
 - (ii) the person who kept that vehicle on a road,on that occasion.
- (2) Where this section applies, the court may accept the statement as evidence that the accused was—
- (a) the driver of, or a person who used, that vehicle, or
 - (b) the person who kept that vehicle on a road,
- on that occasion.
- (3) In subsection (1) “appropriately proved” means proved to the satisfaction of the court—
- (a) on oath, or
 - (b) in the manner prescribed—
 - (i) in England and Wales, by rules under section 144 of the ^{M19}Magistrates’ Courts Act 1980, or
 - (ii) in Northern Ireland, by magistrates’ courts rules, as defined by Article 2(3) of the ^{M20}Magistrates’ Courts (Northern Ireland) Order 1981.

Marginal Citations

M19 1980 c. 43.

M20 S.I.1981/1675 (N.I.26).

VALID FROM 29/04/1996

^{F19}51A Admissions: offences under regulations. **U.K.**

- (1) Subsection (2) applies in relation to any proceedings in England, Wales or Northern Ireland against a person for an offence on the grounds that—

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- (a) a vehicle has been sold or disposed of by, through or to him and he has failed to furnish particulars prescribed by regulations made by virtue of section 22(1)(d);
 - (b) a vehicle has been sold or disposed of by or through him and he has failed to furnish a document prescribed by regulations made by virtue of section 22(1)(dd); or
 - (c) he has surrendered, or not renewed, a vehicle licence, or is keeping an unlicensed vehicle, and has failed to furnish any particulars or make a declaration prescribed by regulations made by virtue of section 22(1D).
- (2) If—
- (a) it is appropriately proved that there has been served on the accused by post a requirement under section 46A to give information as to the identity of the person keeping the vehicle at a particular time, and
 - (b) a statement in writing is produced to the court purporting to be signed by the accused that he was keeping the vehicle at that time,
- the court may accept the statement as evidence that the accused was keeping the vehicle at that time.
- (3) In subsection (2) “appropriately proved” has the same meaning as in section 51.]

Textual Amendments

F19 S. 51A inserted (29.4.1996) by 1996 c. 8, s. 23, Sch. 2 para. 13

52 Records. **U.K.**

- (1) A statement to which this section applies is admissible in any proceedings as evidence (or, in Scotland, sufficient evidence) of any fact stated in it with respect to matters prescribed by regulations made by the Secretary of State to the same extent as oral evidence of that fact is admissible in the proceedings.
- (2) This section applies to a statement contained in a document purporting to be—
 - (a) a part of the records maintained by the Secretary of State in connection with any functions exercisable by him under or by virtue of this Act,
 - (b) a copy of a document forming part of those records, or
 - (c) a note of any information contained in those records,
 and to be authenticated by a person authorised to do so by the Secretary of State.
- (3) In subsections (1) and (2) “statement” and “document”—
 - (a) in England and Wales, have the same meanings as in section 10(1) of the ^{M21}Civil Evidence Act 1968,
 - (b) in Scotland, have the same meanings as in section 17(3) of the ^{M22}Law Reform (Miscellaneous Provisions) (Scotland) Act 1968, and
 - (c) in Northern Ireland, have the same meanings as in section 6(1) of the ^{M23}Civil Evidence Act (Northern Ireland) 1971.
- (4) In subsection (2) the reference to a copy of a document is to be construed—
 - (a) in England and Wales, in accordance with section 10(2) of the ^{M24}Civil Evidence Act 1968,

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- (b) in Scotland, in accordance with section 17(4) of the ^{M25}Law Reform (Miscellaneous Provisions) (Scotland) Act 1968, and
 - (c) in Northern Ireland, in accordance with section 6(2) of the ^{M26}Civil Evidence Act (Northern Ireland) 1971.
- (5) Nothing in subsection (3) or (4) limits to civil proceedings the references to proceedings in subsection (1).

Marginal Citations

- M21** 1968 c. 64.
- M22** 1968 c. 70.
- M23** 1971 c. 36 (N.I.).
- M24** 1968 c. 64.
- M25** 1968 c. 70.
- M26** 1971 c. 36 (N.I.).

53 Burden of proof. **U.K.**

Where in any proceedings for an offence under section 29, 34, 37 or 45 any question arises as to—

- (a) the number of vehicles used,
- (b) the character, weight or cylinder capacity of a vehicle,
- (c) the seating capacity of a vehicle, or
- (d) the purpose for which a vehicle has been used,

the burden of proof in respect of the matter lies on the accused.

54 Single witness sufficient in certain Scottish proceedings. **U.K.**

In any proceedings in Scotland for an offence under section 29 or 33 the accused may be convicted on the evidence of one witness.

55 Guilty plea by absent accused. **U.K.**

- (1) This section applies where, under section 12(2) of the ^{M27}Magistrates' Courts Act 1980 or Article 24(2) of the ^{M28}Magistrates' Courts (Northern Ireland) Order 1981, a person is convicted in his absence of—

- (a) an offence under section 29, or
- (b) an offence under section 102 of the ^{M29}Customs and Excise Management Act 1979 in relation to a vehicle licence or a trade licence,

and it is appropriately proved that a relevant notice was served on the accused with the summons.

- (2) In subsection (1) “appropriately proved” means—

- (a) in England and Wales, proved to the satisfaction of the court—
 - (i) on oath, or
 - (ii) in the manner prescribed by rules under section 144 of the Magistrates' Courts Act 1980, and
- (b) in Northern Ireland, proved to the satisfaction of the court—

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- (i) on oath,
 - (ii) by affidavit, or
 - (iii) in the manner prescribed by magistrates’ courts rules, as defined by Article 2(3) of the Magistrates’ Courts (Northern Ireland) Order 1981.
- (3) In this section “relevant notice”, in relation to an accused, means a notice stating that, in the event of his being convicted of the offence, it will be alleged that an order requiring him to pay an amount specified in the notice falls to be made by the court—
- (a) in a case within subsection (1)(a), under section 30, or
 - (b) in a case within subsection (1)(b), under section 36.
- (4) Where this section applies, the court shall proceed under section 30, or section 36, as if the amount specified in the relevant notice were the amount calculated in accordance with that section.
- (5) The court shall not so proceed if it is stated in the notification purporting to be given by or on behalf of the accused under—
- (a) section 12(2) of the ^{M30}Magistrates’ Courts Act 1980, or
 - (b) Article 24(2) of the ^{M31}Magistrates’ Courts (Northern Ireland) Order 1981,
- that the amount specified in the relevant notice is inappropriate.

Marginal Citations

- M27** 1980 c. 43.
- M28** S.I. 1981/1675 (N.I.26).
- M29** 1979 c. 2.
- M30** 1980 c. 43.
- M31** S.I. 1981/1675 (N.I.26).

Penalties etc.

56 Penalties and fines. **U.K.**

- (1) Any penalty recovered under or by virtue of this Act shall be paid into the Consolidated Fund.
- (2) Section 151 of the ^{M32}Customs and Excise Management Act 1979 (application of penalties) does not apply to penalties recovered under or by virtue of this Act.
- (3) Any fine imposed under or by virtue of this Act which (apart from this subsection) would not be paid into the Consolidated Fund shall be so paid.

Marginal Citations

- M32** 1979 c. 2.

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PART V **U.K.**

SUPPLEMENTARY

Regulations and orders

57 Regulations. **U.K.**

- (1) The Secretary of State may make regulations generally for the purpose of carrying into effect the provisions of this Act (other than sections 7(2) and (3), 8, 26, 27, 52 and 54).
- (2) Regulations under this Act—
 - (a) may make different provision for different cases or circumstances, and
 - (b) may contain such incidental, consequential and supplemental provisions as the Secretary of State considers expedient for the purposes of the regulations.
- (3) Regulations under this Act (other than regulations under section 26 or 27)—
 - (a) may make different provision for different parts of the United Kingdom, and
 - (b) may provide for exemptions from any provision of the regulations.
- (4) Nothing in any other provision of this Act limits subsections (1) to (3).
- (5) Regulations under sections 20(4), 22, 23(4) and (5), 24(1) to (3) and 28 may provide that any document for which provision is made by the regulations—
 - (a) is to be in such form, and
 - (b) is to contain such particulars,as may be specified by a person prescribed by the regulations.
- (6) Any power to make regulations under this Act is exercisable by statutory instrument.
- (7) A statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of either House of Parliament.
- (8) Subsection (7) does not apply to a statutory instrument containing only regulations under paragraph 2(4) of Schedule 1.

58 Fees prescribed by regulations. **U.K.**

- (1) Any fee prescribed by regulations under section 7(6)(b) or 14(4)(b), and any charge prescribed by regulations under section 25(1), shall be of an amount approved by the Treasury.
- (2) Section 128 of the ^{M33}Finance Act 1990 (power to provide for repayment of fees and charges) applies to any power under this Act to make provision for payment of a fee or charge as it applies to any power to make such provision conferred before that Act was passed.

Marginal Citations

M33 1990 c. 29.

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59 Regulations: offences. U.K.

- (1) A person who contravenes or fails to comply with any regulations under this Act (other than any regulations under section 24, 26, 27 or 28) is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding—
 - (a) in the case of regulations prescribed by regulations made by the Secretary of State as regulations to which this paragraph applies, level 3 on the standard scale, and
 - (b) in any other case, level 2 on the standard scale.
- (3) The prescribing of regulations as regulations to which subsection (2)(a) applies does not affect the punishment for a contravention of, or failure to comply with, the regulations before they were so prescribed.
- (4) Regulations under section 24 or 28 may provide that a person who contravenes or fails to comply with any specified provision of the regulations is guilty of an offence.
- (5) A person guilty of such an offence is liable on summary conviction to a fine not exceeding—
 - (a) in the case of regulations under section 24, level 1 on the standard scale, and
 - (b) in the case of regulations under section 28, level 3 on the standard scale.

60 Orders. U.K.

- (1) Any power of the Secretary of State to make an order under this Act is exercisable by statutory instrument.
- (2) A statutory instrument containing an order under section 3(3) or paragraph 8 of Schedule 4 is subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) No order is to be made under paragraph 5(5) of Schedule 1 unless a draft of the order has been laid before, and approved by a resolution of, each House of Parliament.

Interpretation

VALID FROM 01/05/1995

^{F20}60A Meaning of “revenue weight”. U.K.

- (1) Any reference in this Act to the revenue weight of a vehicle is a reference—
 - (a) where it has a confirmed maximum weight, to that weight; and
 - (b) in any other case, to the weight determined in accordance with the following provisions of this section.
- (2) For the purposes of this Act a vehicle which does not have a confirmed maximum weight shall have a revenue weight which, subject to the following provisions of this section, is equal to its design weight.
- (3) Subject to subsection (4), the design weight of a vehicle is, for the purposes of this section—

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- (a) in the case of a tractive unit, the weight which is required, by the design and any subsequent adaptations of that vehicle, not to be exceeded by an articulated vehicle which—
- (i) consists of the vehicle and any semi-trailer capable of being drawn by it, and
 - (ii) is in normal use and travelling on a road laden;
- and
- (b) in the case of any other vehicle, the weight which the vehicle itself is designed or adapted not to exceed when in normal use and travelling on a road laden.
- (4) Where, at any time, a vehicle—
- (a) does not have a confirmed maximum weight,
 - (b) has previously had such a weight, and
 - (c) has not acquired a different design weight by reason of any adaptation made since the most recent occasion on which it had a confirmed maximum weight,
- the vehicle's design weight at that time shall be equal to its confirmed maximum weight on that occasion.
- (5) An adaptation reducing the design weight of a vehicle shall be disregarded for the purposes of this section unless it is a permanent adaptation.
- (6) For the purposes of this Act where—
- (a) a vehicle which does not have a confirmed maximum weight is used on a public road in the United Kingdom, and
 - (b) at the time when it is so used—
 - (i) the weight of the vehicle, or
 - (ii) in the case of a tractive unit used as part of an articulated vehicle consisting of the vehicle and a semi-trailer, the weight of the articulated vehicle,
 exceeds what, apart from this subsection, would be the vehicle's design weight,
- it shall be conclusively presumed, as against the person using the vehicle, that the vehicle has been temporarily adapted so as to have a design weight while being so used equal to the actual weight of the vehicle or articulated vehicle at that time.
- (7) For the purposes of this Act limitations on the space available on a vehicle for carrying a load shall be disregarded in determining the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden.
- (8) A vehicle which does not have a confirmed maximum weight shall not at any time be taken to have a revenue weight which is greater than the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain.
- (9) A vehicle has a confirmed maximum weight at any time if at that time—
- (a) it has a plated gross weight or a plated train weight; and
 - (b) that weight is the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain;

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Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

and the confirmed maximum weight of a vehicle with such a weight shall be taken to be the weight referred to in paragraph (a).

- (10) Where any vehicle has a special maximum weight in Northern Ireland which is greater than the maximum laden weight at which that vehicle or, as the case may be, an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used in Great Britain, this section shall have effect, in relation to that vehicle, as if the references to Great Britain in subsections (8) and (9) were references to Northern Ireland.
- (11) For the purposes of this section a vehicle has a special maximum weight in Northern Ireland if an order under Article 29(3) of the ^{M34}Road Traffic (Northern Ireland) Order 1981 (authorisation of use on roads of vehicles and trailers not complying with regulations) has effect in relation to that vehicle for determining the maximum laden weight at which it may lawfully be used in Northern Ireland or, as the case may be, for determining the maximum laden weight at which an articulated vehicle consisting of that vehicle and a semi-trailer may lawfully be used there.]

Textual Amendments

F20 S. 60A inserted (1.5.1995 with effect as mentioned in [Sch. 4 para. 29](#) of the amending Act) by [1995 c. 4, s. 19, Pt. IV paras. 26, 29](#)

Marginal Citations

M34 [S.I. 1981/154 \(N.I. 1\)](#).

61 Vehicle weights. **U.K.**

- (1) In this Act a reference to the plated gross weight of a goods vehicle or trailer is a reference—
- in the case of a trailer which may lawfully be used in Great Britain without a Ministry plate (within the meaning of regulations under section 41 or 49 of the ^{M35}Road Traffic Act 1988), to the maximum laden weight at which the trailer may lawfully be used in Great Britain, and
 - otherwise, to the weight which is the maximum gross weight which may not be exceeded in Great Britain for the vehicle or trailer as indicated on the appropriate plate.
- (2) In this Act a reference to the plated train weight of a vehicle is a reference to the weight which is the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle and any semi-trailer which may be drawn by it as indicated on the appropriate plate.
- (3) In subsections (1) and (2) “appropriate plate”, in relation to a vehicle or trailer, means—
- where a Ministry plate (within the meaning of regulations under section 41 or 49 of the Road Traffic Act 1988) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate,
 - where paragraph (a) does not apply but such a certificate is in force for the vehicle or trailer, that certificate, and

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Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (c) where neither paragraph (a) nor paragraph (b) applies but the vehicle or trailer has been equipped with a plate in accordance with regulations under section 41 of the Road Traffic Act 1988, that plate.
- (4) In this Act a reference to the relevant maximum weight of a goods vehicle or trailer is a reference—
- (a) where it is required by regulations under Article 28 of the ^{M36}Road Traffic (Northern Ireland) Order 1981 to have the maximum gross weight in Great Britain for it marked on a plate attached to it, to the maximum gross weight in Great Britain marked on the plate,
- (b) where regulations under that Article do not apply to it but the maximum gross weight in Great Britain is marked by the same means as would be required by those regulations if they did apply to it, to the maximum gross weight in Great Britain so marked, and
- (c) otherwise, to its notional maximum gross weight ascertained in accordance with the ^{M37}Goods Vehicles (Ascertainment of Maximum Gross Weights) Regulations (Northern Ireland) 1976 (or any regulations replacing those Regulations, whether with or without amendments).
- (5) In this Act a reference to the relevant maximum train weight of a vehicle is a reference to the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle and any semi-trailer which may be drawn by it.
- (6) In this Act “weight unladen”—
- (a) in England and Wales and Scotland, has the same meaning as it has for the purposes of the ^{M38}Road Traffic Act 1988 by virtue of section 190 of that Act, and
- (b) in Northern Ireland, has the same meaning as it has for the purposes of the ^{M39}Road Traffic (Northern Ireland) Order 1981 by virtue of Article 2(3) of that Order.
- (7) In this Act “design weight”, in relation to a vehicle, means the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden.
- (8) In this section “trailer” has the same meaning as in Part VIII of Schedule 1.

Marginal Citations

M35 1988 c. 52.

M36 S.I. 1981/154 (N.I.1).

M37 S.R. (N.I.) 1976 No. 241.

M38 1988 c. 52.

M39 S.I. 1981/154 (N.I.1).

VALID FROM 01/05/1995

[^{F21}61A Certificates etc. as to vehicle weight. **U.K.**

- (1) The Secretary of State may by regulations make provision—

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (a) for the making of an application to the Secretary of State for the issue of a certificate stating the design weight of a vehicle;
 - (b) for the manner in which any determination of the design weight of any vehicle is to be made on such an application and for the issue of a certificate on the making of such a determination;
 - (c) for the examination, for the purposes of the determination of the design weight of a vehicle, of that vehicle by such persons, and in such manner, as may be prescribed by the regulations;
 - (d) for a certificate issued on the making of such a determination to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed by the regulations;
 - (e) for the Secretary of State to be entitled, in cases prescribed by the regulations, to require the production of such a certificate before making a determination for the purposes of section 7(5); and
 - (f) for appeals against determinations made in accordance with the regulations.
- (2) Regulations under this section may provide for an adaptation of a vehicle—
- (a) to be taken into account in determining the design weight of a vehicle in a case to which section 60A(6) does not apply, or
 - (b) to be treated as permanent for the purposes of section 60A(5),
- if, and only if, it is an adaptation with respect to which a certificate has been issued under the regulations.
- (3) Regulations under this section may provide that such documents purporting to be plating certificates (within the meaning of Part II of the ^{M40}Road Traffic Act 1988) as satisfy requirements prescribed by the regulations are to have effect, for some or all of the purposes of this Act, as if they were certificates issued under such regulations.
- (4) Without prejudice to the generality of the preceding provisions of this section, regulations under this section may, in relation to—
- (a) the examination of a vehicle on an application under the regulations, or
 - (b) any appeals against determinations made for the purposes of the issue of a certificate in accordance with the regulations,
- make provision corresponding to, or applying (with or without modifications), any of the provisions having effect by virtue of so much of sections 49 to 51 of the ^{M41}Road Traffic Act 1988 as relates to examinations authorised by virtue of, or appeals under, any of those sections.
- (5) In this section “design weight” has the same meaning as in section 60A.]

Textual Amendments

F21 S. 61A inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 29 of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. IV paras. 28, 29

Marginal Citations

M40 1988 c. 52.

M41 1988 c. 52.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

VALID FROM 31/07/1998

[^{F22}61B Certificates as to reduced pollution. U.K.]

- (1) The Secretary of State may by regulations make provision—
- (a) for the making of an application to the Secretary of State for the issue in respect of an eligible vehicle of a reduced pollution certificate;
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
 - (c) for the examination of an eligible vehicle, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
 - (d) for a fee to be paid for such an examination;
 - (e) for a reduced pollution certificate to be issued in respect of an eligible vehicle if, and only if, it is found, on a prescribed examination, that the reduced pollution requirements are satisfied with respect to it;
 - (f) for the form and content of such a certificate;
 - (g) for such a certificate to be valid for such period as the Secretary of State may determine;
 - (h) for the revocation, cancellation or surrender of such a certificate before the end of any such period;
 - (i) for the Secretary of State to be entitled to require the return to him of such a certificate that has been revoked;
 - (j) for the fact that such a certificate is, or is not, in force in respect of a vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed;
 - (k) for the Secretary of State to be entitled, in prescribed cases, to require the production of such a certificate before making a determination for the purposes of section 7(5); and
 - (l) for appeals against any determination not to issue such a certificate.
- (2) For the purposes of this Act, the reduced pollution requirements are satisfied with respect to a vehicle at any time if, as a result of adaptations of the prescribed description having been made to the vehicle after the prescribed date, the prescribed requirements are satisfied at that time with respect to the rate and content of the vehicle's emissions.
- (3) Without prejudice to the generality of subsection (1), for the purpose of enabling the Secretary of State to determine whether the reduced pollution requirements are satisfied at any time with respect to a vehicle in respect of which a reduced pollution certificate is in force, regulations under this section—
- (a) may authorise such person as may be prescribed to require the vehicle to be re-examined in accordance with the regulations;
 - (b) may provide for a fee to be paid for such a re-examination;
 - (c) may provide for the refund of such a fee if it is found, on the prescribed re-examination, that the reduced pollution requirements are satisfied with respect to the vehicle.
- (4) In this section “eligible vehicle” means—
- (a) a bus, as defined in paragraph 3(2) of Schedule 1;

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- (b) a vehicle to which paragraph 6 of Schedule 1 applies;
- (c) a haulage vehicle, as defined in paragraph 7(2) of Schedule 1, other than a showman’s vehicle; or
- (d) a goods vehicle, other than one falling within paragraph 9(2) or 11(2) of Schedule 1.

(5) In this section “prescribed” means prescribed by regulations made by the Secretary of State.]

Textual Amendments

F22 S. 61B inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 para. 2

62 Other definitions. **U.K.**

(1) In this Act, unless the context otherwise requires—

“axle”, in relation to a vehicle, includes—

- (a) two or more stub axles which are fitted on opposite sides of the longitudinal axis of the vehicle so as to form a pair in the case of two stub axles or pairs in the case of more than two stub axles,
- (b) a single stub axle which is not one of a pair, and
- (c) a retractable axle,

(“stub axle” meaning an axle on which only one wheel is mounted),

“built-in road construction machinery”, in relation to a vehicle, means road construction machinery built in as part of, or permanently attached to, the vehicle,

“business” includes the performance by a local or public authority of its functions,

“disabled person” means a person suffering from a physical or mental defect or disability,

“exempt vehicle” means a vehicle in respect of which vehicle excise duty is not chargeable,

“farmer’s goods vehicle” means a goods vehicle registered under this Act in the name of a person engaged in agriculture and used on public roads solely by him—

- (a) for the purpose of the conveyance of the produce of, or of articles required for, the agricultural land which he occupies, and
- (b) for no other purpose except a purpose not involving the conveyance of goods or burden for hire or reward or for or in connection with a trade or business,

“goods vehicle” means a vehicle constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or not,

“motor dealer” means a person carrying on the business of selling or supplying vehicles,

“motor trader” means—

- (a) a manufacturer or repairer of, or dealer in, vehicles, or

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- (b) any other description of person who carries on a business of such description as may be prescribed by regulations made by the Secretary of State,

and a person is treated as a dealer in vehicles if he carries on a business consisting wholly or mainly of collecting and delivering vehicles, and not including any other activities except activities as a manufacturer or repairer of, or dealer in, vehicles,

“public road”—

- (a) in England and Wales and Northern Ireland, means a road which is repairable at the public expense, and
 (b) in Scotland, has the same meaning as in the ^{M42}Roads (Scotland) Act 1984,

“registration mark” is to be construed in accordance with section 23(1),

“relevant right” is to be construed in accordance with section 27(3)(a) and (b),

“right of retention” is to be construed in accordance with section 26(1) and (2)(a),

“rigid goods vehicle” means a goods vehicle which is not a tractive unit,

“road construction machinery” means a machine or device suitable for use for the construction or repair of roads and used for no purpose other than the construction or repair of roads at the public expense,

“road construction vehicle” means a vehicle—

- (a) which is constructed or adapted for use for the conveyance of built-in road construction machinery, and
 (b) which is not constructed or adapted for the conveyance of any other load except articles and material used for the purposes of such machinery,

“showman’s goods vehicle” means a showman’s vehicle which—

- (a) is a goods vehicle, and
 (b) is permanently fitted with a living van or some other special type of body or superstructure forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act,

“showman’s vehicle” means a vehicle—

- (a) registered under this Act in the name of a person following the business of a travelling showman, and
 (b) used solely by him for the purposes of his business and for no other purpose,

“temporary licence” is to be construed in accordance with section 9(1),

“tractive unit” means a goods vehicle to which a semi-trailer may be so attached that—

- (a) part of the semi-trailer is superimposed on part of the goods vehicle, and
 (b) when the semi-trailer is uniformly loaded, not less than twenty per cent. of the weight of its load is borne by the goods vehicle,

“trade licence” is to be construed in accordance with section 11,

“vehicle” means a mechanically propelled vehicle,

“vehicle excise duty” is to be construed in accordance with section 1(1),

“vehicle licence” is to be construed in accordance with section 1(2), and

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“vehicle tester” means a person, other than a motor trader, who regularly in the course of his business engages in the testing on roads of vehicles belonging to other persons.

- (2) For the purposes of this Act and any other enactment relating to the keeping of vehicles on public roads, a person keeps a vehicle on a public road if he causes it to be on such a road for any period, however short, when it is not in use there.

Marginal Citations

M42 1984 c. 54.

Other supplementary provisions

63 Consequential amendments. U.K.

The enactments and instruments specified in Schedule 3 are amended in accordance with that Schedule in consequence of the provisions of this Act.

64 Transitionals etc. U.K.

Schedule 4 has effect for—

- (a) making transitional provisions in consequence of this Act and savings in connection with the repeals and revocations made by this Act,
- (b) re-enacting provisions repealed by this Act when not in force, and
- (c) making transitory modifications of this Act.

65 Repeals and revocations. U.K.

The enactments specified in Part I of Schedule 5 are repealed, and the instruments specified in Part II of that Schedule are revoked, to the extent specified in the third column of that Schedule.

66 Commencement. U.K.

- (1) This Act shall come into force on 1st September 1994.
- (2) Subsection (1) is subject to Schedule 4.

67 Extent. U.K.

This Act extends to Northern Ireland.

68 Short title. U.K.

This Act may be cited as the Vehicle Excise and Registration Act 1994.

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Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

SCHEDULES

SCHEDULE 1 **U.K.**

Section 2.

ANNUAL RATES OF DUTY

PART I **U.K.**

GENERAL

- 1 The annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is—
- (a) £70 if it was constructed before 1947, and
 - (b) [^{F23}£135] otherwise.

Textual Amendments

- F23** By 1995 c. 4, s. 18(2)(5) it is provided that words in Sch. 1 para. 1(b) are substituted (with application in relation to licences taken out on or after 30.11.1994)

VALID FROM 28/07/2000

[^{F24}PART IA **U.K.**

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

- F24** Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.
Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means a vehicle within Category M1 of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).
- (3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—
 - (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.
- (5) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies—
 - (a) its status as such a vehicle, and
 - (b) the applicable CO₂ emissions figure,
 are not affected by any subsequent modification of the vehicle.

Graduated rates of duty

- 1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with the following table by reference to—
- (a) the applicable CO₂ emissions figure, and
 - (b) whether the vehicle qualifies for the reduced rate of duty, or is liable to the standard rate or the premium rate of duty.

CO ₂ emissions figure		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Reduced rate	Standard rate	Premium rate
g/km	g/km	£	£	£
	150	90	100	110
150	165	110	120	130
165	185	130	140	150
185		150	155	160

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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The reduced rate

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.
- (2) Condition A is that the vehicle is constructed or modified—
- (a) so as to be propelled by a prescribed type of fuel, or
 - (b) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
 - (b) has incorporated such equipment since its first registration.
- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle's first registration, as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
 - (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
 - (d) for a fee to be paid for such an examination;
 - (e) for the form and content of such a certificate;
 - (f) for the revocation, cancellation or surrender of such a certificate;
 - (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
 - (h) for appeals against any determination not to issue such a certificate.

The standard rate

- 1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate and is not liable to the premium rate.

The premium rate

- ^{F25}1E (1) A vehicle is liable to the premium rate of duty if—
- (a) it is constructed or modified so as to be propelled solely by diesel, and
 - (b) it is not of a prescribed description.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (2) In sub-paragraph (1)(a) “diesel” means any diesel fuel within the definition in Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.

Textual Amendments

- F25** Sch. 1 para. 1D substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) for Sch. 1 paras. 1D, 1E by [Finance Act 2007 \(c. 11\)](#), [s. 11\(7\)](#)

Meaning of “prescribed”

- 1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

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

- 1G (1) References in this Part of this Schedule to an “EC certificate of conformity” are to a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended.
- (2) References in this Part of this Schedule to a “UK approval certificate” are to a certificate issued under—
- (a) section 58(1) or (4) of the ^{M43}Road Traffic Act 1988, or
 - (b) Article 31A(4) or (5) of the ^{M44}Road Traffic (Northern Ireland) Order 1981.]

Marginal Citations

- M43** [1988 c. 52.](#)
M44 [S.I. 1981/154 \(N.I. 1\).](#)

VALID FROM 28/07/2000

PART IB **U.K.**

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- (2) In sub-paragraph (1)(b) a “light goods vehicle” means a vehicle within Category N1 of Annex II to Council Directive [70/156/EEC](#) (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes).

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

(3) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.

(4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

Annual rate of duty

VALID FROM 24/07/2002

For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “lower-emission van” if—

- 1K (a) the vehicle is first registered on or after 1st March 2003, and
 (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive 70/220/EEC by Directive 98/69/EC of the European Parliament and of the Council) are not exceeded during a Type I test.

Reference mass of vehicle	Limit values for types of emissions by reference to vehicle type							
	CO		HC		NO _x		HC + PM NO _x	
Exceeding	Not exceeding	Petrol	Diesel	Petrol	Petrol	Diesel	Diesel	Diesel
kg	kg	g/km	g/km	g/km	g/km	g/km	g/km	g/km
—	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06

VALID FROM 24/07/2002

[^{F26}1L In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive 70/220/EEC as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO_x” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

Textual Amendments

F26 Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 16\(1\)](#)

1J The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is £160.

PART II U.K.

MOTORCYCLES

- 2 (1) The annual rate of vehicle excise duty applicable to a motorcycle which does not exceed 450 kilograms in weight unladen is—
- (a) £15 if the cylinder capacity of the engine does not exceed 150 cubic centimetres,
 - (b) £35 if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, and
 - (c) £55 otherwise.
- (2) Where a motorbicycle which was constructed before 1933 has an engine the cylinder capacity of which exceeds 150 cubic centimetres, it is to be treated for the purposes of sub-paragraph (1) as having an engine the cylinder capacity of which does not exceed 150 cubic centimetres.
- (3) In this paragraph—
- “motorcycle” means a motorbicycle or a motortricycle,
 - “motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and
 - “motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.
- (4) For the purposes of this paragraph the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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PART III U.K.

HACKNEY CARRIAGES

- 3 (1) The annual rate of vehicle excise duty applicable to a hackney carriage (not being a vehicle for which the annual rate of duty is specified by Part II) is—
- (a) [^{F27}£135] if its seating capacity is under nine,
 - (b) £150 if its seating capacity is nine to sixteen,
 - (c) £200 if its seating capacity is seventeen to thirty-five,
 - (d) £300 if its seating capacity is thirty-six to sixty, and
 - (e) £450 if its seating capacity is over sixty.
- (2) For the purpose of sub-paragraph (1) the seating capacity of a hackney carriage shall be determined in accordance with regulations made by the Secretary of State.
- (3) In this paragraph “hackney carriage” means a vehicle—
- (a) standing or plying for hire, or
 - (b) bailed (or, in Scotland, hired) under a hire agreement by a person whose trade it is to sell vehicles or to bail or hire vehicles under hire agreements, other than a community bus.
- (4) In sub-paragraph (3) “hire agreement” means an agreement for the bailment (or, in Scotland, the hiring) of a vehicle which is not a hire purchase agreement.
- (5) In sub-paragraph (4) “hire purchase agreement” means an agreement, other than a conditional sale agreement, under which—
- (a) a vehicle is bailed (or, in Scotland, hired) in return for periodical payments by the person to whom it is bailed (or hired), and
 - (b) the property in the vehicle will pass to that person if—
 - (i) the terms of the agreement are complied with, and
 - (ii) there takes place any one or more of the occurrences specified in sub-paragraph (6).
- (6) The occurrences referred to in sub-paragraph (5)(b)(ii) are—
- (a) the exercise of an option to purchase by the person to whom the vehicle is bailed (or hired),
 - (b) the doing of any other specified act by any party to the agreement, and
 - (c) the happening of any other specified event.
- (7) In sub-paragraph (5) “conditional sale agreement” means an agreement for the sale of a vehicle under which—
- (a) the whole or part of the purchase price is payable by instalments, and
 - (b) the property in the vehicle is to remain in the seller (even though the buyer is to be in possession of the vehicle) until such conditions (relating to the payment of instalments or any other matter) as may be specified in the agreement are fulfilled.
- (8) In sub-paragraph (3) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning of section 22 of the ^{M45}Transport Act 1985), and

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- (b) not used for providing a service under an agreement providing for service subsidies (within the meaning of section 63(10)(b) of that Act).

Textual Amendments

F27 By 1995 c. 4, s. 18(3)(5) it is provided that words in Sch. 1 para. 3(1)(a) are substituted (with application to licences taken out on or after 30.11.1994)

Marginal Citations

M45 1985 c. 67.

PART IV U.K.

SPECIAL MACHINES

- 4 (1) The annual rate of vehicle excise duty applicable to a special machine is £35.
- (2) In sub-paragraph (1) “special machine” means—
- a tractor,
 - an agricultural engine,
 - a digging machine,
 - a mobile crane,
 - a works truck, or
 - a mowing machine.
- (3) In sub-paragraph (2)(a) “tractor” means—
- an agricultural tractor, or
 - a tractor (other than an agricultural tractor) which is—
 - designed and constructed primarily for use otherwise than on roads, and
 - incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.
- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—
- is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and
 - when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and
 - when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—
- (a) designed for use in private premises, and
 - (b) used on public roads only—
 - (i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,
 - (ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or
 - (iii) in connection with road works at or in the immediate vicinity of the site of the works.

VALID FROM 01/05/1995

[^{F28}PART IVA U.K.]

SPECIAL CONCESSIONARY VEHICLES]

Textual Amendments

F28 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F29}4A (1) The annual rate of vehicle excise duty applicable to a special concessionary vehicle is 25 per cent. of the general rate specified in paragraph 1(2).
- (2) Where an amount arrived at in accordance with sub-paragraph (1) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (3) Where an amount arrived at in accordance with sub-paragraph (1) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.

Textual Amendments

F29 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F30}4B (1) A vehicle is a special concessionary vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

Textual Amendments

F30 [Sch. 1 Pt. IVA](#) (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 Pt. III paras. 10, 16](#)

^{F31}4C (1) A vehicle is a special concessionary vehicle if it is a light agricultural vehicle.

- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—
- (a) has a revenue weight not exceeding 1,000 kilograms,
 - (b) is designed and constructed so as to seat only the driver,
 - (c) is designed and constructed primarily for use otherwise than on roads, and
 - (d) is used solely for purposes relating to agriculture, horticulture or forestry.

Textual Amendments

F31 [Sch. 1 Pt. IVA](#) (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 Pt. III paras. 10, 16](#)

^{F32}4D An agricultural engine is a special concessionary vehicle.

Textual Amendments

F32 [Sch. 1 Pt. IVA](#) (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 Pt. III paras. 10, 16](#)

^{F33}4E A mowing machine is a special concessionary vehicle.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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Textual Amendments

F33 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

VALID FROM 29/04/1996

[^{F34}4EE A steam powered vehicle is a special concessionary vehicle.]

Textual Amendments

F34 Sch. 1 Pt. IVA para. 4EE inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(1)(8)

- ^{F35}4F (1) An electrically propelled vehicle is a special concessionary vehicle.
- (2) A vehicle is not an electrically propelled vehicle for the purposes of subparagraph (1) unless the electrical motive power is derived from—
- (a) a source external to the vehicle, or
 - (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.

Textual Amendments

F35 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F36}4G A vehicle is a special concessionary vehicle when it is—
- (a) being used,
 - (b) going to or from the place where it is to be or has been used, or
 - (c) being kept for use,
- for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Textual Amendments

F36 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

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^{F37}4H A vehicle is a special concessionary vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).

Textual Amendments

F37 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

PART V U.K.

RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle is £85.
- (2) In sub-paragraph (1) “recovery vehicle” means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.
- (3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—
- the recovery of a disabled vehicle,
 - the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,
 - the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped,
 - carrying fuel and other liquids required for its propulsion and tools and other articles required for the operation of, or in connection with, apparatus designed to lift, tow or transport a disabled vehicle, and
 - any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.
- (4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—
- the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
 - the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
 - any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,
- shall be disregarded in determining whether the vehicle is a recovery vehicle.
- (5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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PART VI U.K.

VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—
- (a) a heavy motor car used for the carriage of exceptional loads, or
 - (b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—
- (a) section 44 of the ^{M46}Road Traffic Act 1988, or
 - (b) Article 29(3) of the ^{M47}Road Traffic (Northern Ireland) Order 1981, is £5,000.
- (3) For the purposes of this paragraph an exceptional load is a load which—
- (a) by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) Article 28 of the Road Traffic (Northern Ireland) Order 1981, or
 - (b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than 38,000 kilograms and which complies in all respects with such requirements.
- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the Road Traffic (Northern Ireland) Order 1981 have the same meanings in this paragraph as in that Act or Order.

Marginal Citations

M46 1988 c. 52.

M47 S.I. 1981/154 (N.I.1).

PART VII U.K.

HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- (a) £100 if it is a showman’s vehicle, and
 - (b) £330 otherwise.
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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PART VIII **U.K.**

GOODS VEHICLES

Basic rate

- 8 (1) The annual rate of vehicle excise duty applicable to a goods vehicle to which this paragraph applies is £150.
- (2) This paragraph applies to a goods vehicle—
- which has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms,
 - which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of section 61(3)(c) of this Act and is not a vehicle of a class prescribed by regulations made by the Secretary of State,
 - which is a tower wagon with a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms, or
 - which does not have a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) but has a design weight exceeding 3,500 kilograms.
- (3) In sub-paragraph (2)(c) “tower wagon” means a goods vehicle—
- into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
 - which is not constructed or adapted for use, or used, for the conveyance of any load other than such a device or articles used in connection with it.
- (4) This paragraph is subject to paragraph 12.

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

- 9 (1) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- the plated gross weight (or relevant maximum weight) of the vehicle, and
 - the number of axles on the vehicle.

Plated gross weight (or relevant maximum weight) of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)

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Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000		820	340
19,000	21,000		990	340
21,000	23,000		1,420	490
23,000	25,000		2,160	800
25,000	27,000		2,260	1,420
27,000	29,000			2,240
29,000	31,000			3,250
31,000	32,000			4,250

(2) This paragraph is subject to paragraphs 8(2)(b) and (c) and 12.

VALID FROM 01/01/1999

[^{F389A}(1) This paragraph applies to a rigid goods vehicle which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
- (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 9(2); and
- (c) has a revenue weight exceeding 3,500 kilograms.

(2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies shall be determined in accordance with the table set out in paragraph 9B by reference to—

- (a) the revenue weight of the vehicle, and
- (b) the number of axles on the vehicle.

(3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be £4,670.]

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Textual Amendments

F38 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

VALID FROM 01/01/1999

F39 9B That table is as follows—

Revenue weight of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	150	150	150
7,500	12,000	150	150	150
12,000	13,000	150	150	150
13,000	14,000	150	150	150
14,000	15,000	340	150	150
15,000	17,000	820	150	150
17,000	19,000	820	350	150
19,000	21,000	820	520	150
21,000	23,000	820	970	150
23,000	25,000	820	1,730	330
25,000	27,000	820	1,840	970
27,000	29,000	820	1,840	1,820
29,000	31,000	820	1,840	2,860
31,000	44,000	820	1,840	3,900

Textual Amendments

F39 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with paragraph 9, to a rigid goods vehicle which has a plated gross weight (or relevant maximum weight) exceeding 12,000 kilograms and which is used for drawing a trailer which—

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440
33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240
38,000	44,000				2,730	2,730	1,240

(2) This paragraph is subject to paragraph 12.

VALID FROM 01/01/1999

[^{F42}11A(1) This paragraph applies to a tractive unit which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
- (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 11(2); and
- (c) has a revenue weight exceeding 3,500 kilograms.

(2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies shall be determined, in accordance with the table set out in paragraph 11B, by reference to—

- (a) the revenue weight of the tractive unit,
- (b) the number of axles on the tractive unit, and
- (c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

(3) The annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be £4,670.]

Textual Amendments

F42 Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 12; S.I. 1998/3092, art. 2

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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VALID FROM 01/01/1999

^{F43}11B That table is as follows—

Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate of tractive unit with three or more axles		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding	Not exceeding	Any no. of semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axles	Any no. of semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	150	150	150	150	150	150
7,500	12,000	150	150	150	150	150	150
12,000	16,000	150	150	150	150	150	150
16,000	20,000	150	150	150	150	150	150
20,000	23,000	310	150	150	150	150	150
23,000	26,000	690	150	150	150	150	150
26,000	28,000	690	630	150	630	150	150
28,000	31,000	1,240	1,240	590	1,240	160	150
31,000	33,000	2,030	2,030	1,240	2,030	500	150
33,000	34,000	4,670	4,670	1,240	2,030	970	150
34,000	36,000	4,670	4,670	2,340	2,030	1,600	360
36,000	38,000	4,670	4,670	2,710	2,320	2,320	780
38,000	44,000	4,670	4,670	2,710	2,320	2,320	780

Textual Amendments

F43 Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 12; S.I. 1998/3092, art. 2

VALID FROM 28/07/2000

^{F44}11C(1) This paragraph applies to a tractive unit that—

- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (b) has 3 or more axles and is used exclusively for the conveyance of semi-trailers with 3 or more axles,
 - (c) is of a type that could lawfully be used on a public road immediately before 21st March 2000, and
 - (d) complies with the requirements in force immediately before that date for use on a public road.
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—
- (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £1,280;
 - (b) in the case of a vehicle with respect to which those requirements are satisfied, £280.]

Textual Amendments

F44 Sch. 1 para. 11C inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), Sch. 5 para. 6(2)

Farmers' goods vehicles and showmen's goods vehicles

- 12 (1) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) not exceeding 3,500 kilograms, or
 - (b) which has no such weight but has a design weight not exceeding 3,500 kilograms,
- is £85.
- (2) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms, or
 - (b) which has no such weight but has a design weight exceeding 3,500 kilograms,
- is £100.
- (3) Subject to sub-paragraph (6), the annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with paragraphs 9 to 11 but on the assumptions specified in sub-paragraph (4).
- (4) The assumptions referred to in sub-paragraph (3) are—
- (a) that the rates of duty specified in the tables in paragraphs 9 and 11 are—
 - (i) in the case of a farmer's goods vehicle, sixty per cent., and
 - (ii) in the case of a showman's goods vehicle, twenty-five per cent.,

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- of the rates specified in the tables (but subject to sub-paragraph (5)), and
- (b) that the amount of the trailer supplement under paragraph 10 in the case of a showman's goods vehicle is £80.
- (5) Where a rate arrived at in accordance with sub-paragraph (4) would be an amount which is not a multiple of £5, the rate—
- (a) where it would on division by five produce a remainder of £2.50 or more, is rounded up to the nearest amount which is such a multiple, and
- (b) otherwise, is rounded down to the nearest amount which is such a multiple.
- (6) The annual rate of vehicle excise duty applicable to a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100.

Vehicles with reduced plated weights

- 13 (1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if its plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) were the lower such weight specified in the application.
- (2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—
- (a) conditions prescribed by the regulations, or
- (b) such further conditions as the Secretary of State may think fit to impose in any particular case.

Vehicles for conveying machines

- 14 A vehicle which—
- (a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,
- (b) is not a vehicle to which Part IV, V or VII applies, and
- (c) has neither a plated gross weight nor a plated train weight (or, in Northern Ireland, neither a relevant maximum weight nor a relevant maximum train weight),
- is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

Goods vehicles used partly for private purposes

- 15 (1) Where—
- (a) a goods vehicle is used partly for private purposes, and

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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- (b) the annual rate of vehicle excise duty applicable to it under this Part is less than the rate which would be applicable to it under Part I (if this Part did not apply to it),

this Part does not apply to it (so that that rate is applicable to it).

- (2) In sub-paragraph (1) “used partly for private purposes” means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

Exceptions

- 16 (1) This Part does not apply to—
- (a) a vehicle to which Part II, IV, V or VII applies, or
 - (b) a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not so used for hire or reward or for or in connection with a trade or business.
- (2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in sub-paragraph (2) of that paragraph.

Meaning of “trailer”

- 17 (1) In this Part “trailer” does not include—
- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material,
 - (b) a snow plough,
 - (c) a road construction vehicle,
 - (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer’s goods vehicle, or
 - (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn or plant and materials for producing such gas.
- (2) In sub-paragraph (1)(e) “gas” means a fuel which is wholly gaseous at a temperature of fifteen degrees Centigrade under a pressure of 1013.25 millibars.

VALID FROM 01/05/1995

^{F45} Meaning of “island goods vehicle”

Textual Amendments

- F45** Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- F46** 18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—
- “island” includes anything that is an island only when the tide reaches a certain height;
 - “landing place” means any place at which vehicles are disembarked after sea journeys;
 - “mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and
 - “road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;
- and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.]

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Textual Amendments

- F46** Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

VALID FROM 29/04/1996

^{F47} Other expressions

Textual Amendments

- F47** Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

^{F48}19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the ^{M48}Road Traffic Act 1988.

(2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.]

Textual Amendments

- F48** Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

Marginal Citations

- M48** 1988 c. 52.

SCHEDULE 2 U.K.

Section 5.

EXEMPT VEHICLES

Electrically propelled vehicles

- 1 (1) An electrically propelled vehicle is an exempt vehicle.
- (2) A vehicle is not an electrically propelled vehicle for the purposes of subparagraph (1) unless the electrical motive power is derived from—
 - (a) a source external to the vehicle, or
 - (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

VALID FROM 28/11/1995

[^{F49} Old vehicles]

Textual Amendments

F49 By 1996 c. 8, s. 18(1)(5) it is provided that Sch. 2 para. 1A and preceding cross-heading are inserted (with effect in relation to times after 28.11.1995)

- ^{F50}1A (1) A vehicle of a description mentioned in sub-paragraph (2) is an exempt vehicle at any time if it was constructed more than 25 years before the beginning of the year in which that time falls.
- (2) The descriptions of vehicles are—
- (a) a vehicle in respect of which no annual rate is specified by any provision of Parts II to VIII of Schedule 1;
 - (b) a motorcycle which does not exceed 450 kilograms in weight unladen.
- (3) In sub-paragraph (2)(b) “motorcycle” has the same meaning as in Part II of Schedule 1.

Textual Amendments

F50 By 1996 c. 8, s. 18(1)(5) it is provided that Sch. 2 para. 1A and preceding cross-heading are inserted (with effect in relation to times after 28.11.1995)

Trams

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

VALID FROM 29/04/1996

[^{F51} Electrically assisted pedal cycles]

Textual Amendments

F51 Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

- ^{F52}2A (1) An electrically assisted pedal cycle is an exempt vehicle.
- (2) For the purposes of sub-paragraph (1) an electrically assisted pedal cycle is a vehicle of a class complying with such requirements as may be prescribed by regulations made by the Secretary of State for the purposes of this paragraph.]

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Textual Amendments

F52 Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

Vehicles not for carriage

- 3 A vehicle which is not constructed or adapted for use, or used, for the carriage of a driver or passenger is an exempt vehicle.

VALID FROM 01/07/1995

^{F53} Police vehicles

Textual Amendments

F53 Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, 5

- ^{F54}3A A vehicle is an exempt vehicle when it is being used for police purposes.]

Textual Amendments

F54 Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, 5

Fire engines etc.

- 4 (1) A fire engine is an exempt vehicle.
- (2) In sub-paragraph (1) “fire engine” means a vehicle which—
- is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and
 - is used solely for the purposes of a fire brigade (whether or not one maintained under the ^{M49}Fire Services Act 1947 or the ^{M50}Fire Services (Northern Ireland) Order 1984).

Marginal Citations

M49 1947 c. 41.

M50 S.I. 1984/1821 (N.I.11).

- 5 A vehicle which is kept by a fire authority is an exempt vehicle when it is being used or kept on a road for the purposes of the authority’s fire brigade service.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Ambulances and health service vehicles

- 6 (1) An ambulance is an exempt vehicle.
- (2) In sub-paragraph (1) “ambulance” means a vehicle which—
- (a) is constructed or adapted for, and used for no purpose other than, the carriage of sick, injured or disabled people to or from welfare centres or places where medical or dental treatment is given, and
 - (b) is readily identifiable as a vehicle used for the carriage of such people by being marked “Ambulance” on both sides.
- 7 A vehicle is an exempt vehicle when it is being used or kept on a road by—
- (a) a health service body (as defined in section 60(7) of the ^{M51}National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the ^{M52}Health and Personal Social Services (Northern Ireland) Order 1991), or
 - (b) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the ^{M53}National Health Service (Scotland) Act 1978 or a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991.

Marginal Citations

M51 1990 c. 19.

M52 S.I. 1991/194 (N.I.1).

M53 1978 c. 29.

- 8 A vehicle which is made available by the Secretary of State—
- (a) to a person, body or local authority under section 23 or 26 of the ^{M54}National Health Service Act 1977, or
 - (b) to a local authority, education authority or voluntary organisation in Scotland under section 15 or 16 of the National Health Service (Scotland) Act 1978,
- and which is used in accordance with the terms on which it is so made available is an exempt vehicle.

Marginal Citations

M54 1977 c. 49.

- 9 (1) A veterinary ambulance is an exempt vehicle.
- (2) In sub-paragraph (1) “veterinary ambulance” means a vehicle which—
- (a) is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given, and
 - (b) is readily identifiable as a vehicle used for the carriage of such animals by being marked “Veterinary Ambulance” on both sides.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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Mine rescue vehicles etc.

- 10 A vehicle used solely—
- (a) as a mine rescue vehicle, or
 - (b) for the purpose of conveying or drawing emergency winding-gear at a mine,
- is an exempt vehicle.

Lifeboat vehicles

- 11 A vehicle used or kept on a road for no purpose other than the haulage of a lifeboat and the conveyance of the necessary gear of the lifeboat which is being hauled is an exempt vehicle.

Road construction and maintenance vehicles

- 12 A road construction vehicle which is used or kept on a road solely for the conveyance of built-in road construction machinery (with or without articles or material used for the purposes of the machinery) is an exempt vehicle.

- 13 A road roller is an exempt vehicle.

- 14 A vehicle is an exempt vehicle when it is—
- (a) being used,
 - (b) going to or from the place where it is to be or has been used, or
 - (c) being kept for use,
- for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

- 15 A vehicle constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery) is an exempt vehicle.

- 16 A vehicle used solely within the area of a local authority (or, in Northern Ireland, a district council) by, or by a person acting pursuant to a contract with, the authority (or council) for the purpose of—
- (a) cleansing or watering roads, or
 - (b) cleansing gullies,
- is an exempt vehicle.

- 17 (1) A tower wagon used solely by, or by a person acting pursuant to a contract with, a street lighting authority for the purpose of installing or maintaining materials or apparatus for lighting streets, roads or public places is an exempt vehicle.

- (2) In sub-paragraph (1) “tower wagon” means a goods vehicle—

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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- (a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
 - (b) which is not constructed or adapted for use, or used, for the conveyance of any load other than—
 - (i) such a device or articles used in connection with it, or
 - (ii) articles used in connection with the installation or maintenance (by means of such a device) of materials or apparatus for lighting streets, roads or public places.
- (3) In sub-paragraph (1) “street lighting authority” means a local authority, Minister or Northern Ireland department having power under an enactment to provide or maintain materials or apparatus for lighting streets, roads or public places.

Vehicles for disabled people

- 18 A vehicle (including a cycle with an attachment for propulsion by mechanical power) which—
- (a) is adapted, and used or kept on a road, for an invalid, and
 - (b) does not exceed 508 kilograms in weight unladen,
- is an exempt vehicle.
- 19 (1) A vehicle is an exempt vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who satisfies sub-paragraph (2) if—
- (a) the vehicle is registered under this Act in the name of the disabled person, and
 - (b) no other vehicle registered in his name under this Act is an exempt vehicle under this paragraph or paragraph 7 of Schedule 4.
- (2) A disabled person satisfies this sub-paragraph if—
- (a) he is in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate,
 - (b) he is in receipt of a mobility supplement, or
 - (c) he has obtained, or is eligible for, a grant under—
 - (i) paragraph 2 of Schedule 2 to the ^{M55}National Health Service Act 1977,
 - (ii) section 46(3) of the ^{M56}National Health Service (Scotland) Act 1978, or
 - (iii) Article 30(3) of the ^{M57}Health and Personal Social Services (Northern Ireland) Order 1972,
- in relation to the vehicle.
- (3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a person in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate, or of a mobility supplement, if it is so registered in the name of—
- (a) an appointee, or
 - (b) a person nominated for the purposes of this paragraph by the person or an appointee.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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- (4) In sub-paragraph (3) “appointee” means—
- (a) a person appointed pursuant to regulations made under (or having effect as if made under) the ^{M58}Social Security Administration Act 1992 or the ^{M59}Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability living allowance, or
 - (b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.
- (5) In this paragraph “mobility supplement” means a mobility supplement under—
- (a) a scheme under the ^{M60}Personal Injuries (Emergency Provisions) Act 1939, or
 - (b) an Order in Council under section 12 of the ^{M61}Social Security (Miscellaneous Provisions) Act 1977,
- or a payment appearing to the Secretary of State to be of a similar kind and specified for the purposes of this paragraph by an order made by him.

Marginal Citations

- M55** 1977 c. 49.
M56 1978 c. 29.
M57 S.I. 1972/1265 (N.I.14).
M58 1992 c. 5.
M59 1992 c. 8.
M60 1939 c. 82.
M61 1977 c. 5.

- 20 (1) A vehicle (other than an ambulance within the meaning of paragraph 6) used for the carriage of disabled people by a body for the time being recognised by the Secretary of State for the purposes of this paragraph is an exempt vehicle.
- (2) The Secretary of State shall recognise a body for the purposes of this paragraph if, on an application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled people.
- (3) The issue by the Secretary of State of a nil licence in respect of a vehicle under this paragraph is to be treated as recognition by him for the purposes of this paragraph of the body by reference to whose use of the vehicle the document is issued.
- (4) The reference in sub-paragraph (3) to the issue by the Secretary of State of a nil licence is a reference to the issue by him in accordance with regulations made by him under this Act of a document which—
- (a) is in the form of a vehicle licence, and
 - (b) has “Nil” marked in the space provided for indicating the amount of vehicle excise duty payable.
- (5) The Secretary of State may withdraw recognition of a body for the purposes of this paragraph if it appears to him that the body is no longer concerned with the care of disabled people.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

VALID FROM 01/07/1995

[^{F55} Vehicles used between different parts of land]

Textual Amendments

F55 Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

- ^{F56}^{F57}20A A vehicle is an exempt vehicle if—
- (a) it is used only for purposes relating to agriculture, horticulture or forestry,
 - (b) it is used on public roads only in passing between different areas of land occupied by the same person, and
 - (c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.]

Textual Amendments

F56 Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

F57 Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

VALID FROM 01/04/2001

Tractors

- ^{F58}20B(1) A vehicle is an exempt vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.]

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Textual Amendments

F58 Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

Light agricultural vehicles

[^{F59}20C(1) A vehicle is an exempt vehicle if it is a light agricultural vehicle.

(2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—

- (a) has a revenue weight not exceeding 1,000 kilograms,
- (b) is designed and constructed so as to seat only the driver,
- (c) is designed and constructed primarily for use otherwise than on roads, and
- (d) is used solely for purposes relating to agriculture, horticulture or forestry.]

Textual Amendments

F59 Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

Agricultural engines

[^{F60}20D An agricultural engine is an exempt vehicle.]

Textual Amendments

F60 Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

Mowing machines

[^{F61}20E A mowing machine is an exempt vehicle.]

Textual Amendments

F61 Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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VALID FROM 01/04/2001

Steam powered vehicles

[^{F62}20F A steam powered vehicle is an exempt vehicle.]

Textual Amendments

F62 Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

Electrically propelled vehicles

[^{F63}20G An electrically propelled vehicle is an exempt vehicle.]

Textual Amendments

F63 Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

Snow ploughs

[^{F64}20H A vehicle is an exempt vehicle when it is—
 (a) being used,
 (b) going to or from the place where it is to be or has been used, or
 (c) being kept for use,
 for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).]

Textual Amendments

F64 Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

VALID FROM 01/04/2001

Gritters

[^{F65}20J A vehicle is an exempt vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).]

Textual Amendments

F65 Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

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

- 21 Where an applicant for a vehicle licence for a vehicle satisfies the Secretary of State that the vehicle is intended to be used on public roads—
- (a) only in passing from land in his occupation to other land in his occupation, and
 - (b) for distances not exceeding an aggregate of six miles in any calendar week, the Secretary of State may, with the consent of the Treasury, declare that the vehicle is an exempt vehicle when it is being used on public roads as mentioned in paragraphs (a) and (b).

Vehicle testing etc.

- 22 (1) A vehicle is an exempt vehicle when it is being used solely for the purpose of—
- (a) submitting it (by previous arrangement for a specified time on a specified date) for a compulsory test, or
 - (b) bringing it away from a compulsory test.
- (2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test solely for the purpose of—
- (a) taking it to, or bringing it away from, a place where a part of the test is to be, or has been, carried out, or
 - (b) carrying out a part of the test.
- (3) Where the relevant certificate is refused on a compulsory test of a vehicle the vehicle is an exempt vehicle when it is being used solely for the purpose of—
- (a) delivering it (by previous arrangement for a specified time on a specified date) at a place where relevant work is to be done on it, or
 - (b) bringing it away from a place where relevant work has been done on it.
- (4) In this paragraph “compulsory test” means, as respects England and Wales and Scotland—

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- (a) in the case of a vehicle for which by virtue of section 66(3) of the ^{M62}Road Traffic Act 1988 a vehicle licence cannot be granted unless certain requirements are satisfied, an examination such as is specified in sub-paragraph (5), and
 - (b) otherwise, an examination under section 45 of the ^{M63}Road Traffic Act 1988 with a view to obtaining a test certificate without which a vehicle licence cannot be granted for the vehicle.
- (5) The examinations referred to in sub-paragraph (4)(a) are—
- (a) an examination under regulations under section 49 of the ^{M64}Road Traffic Act 1988 (examination as to a goods vehicle’s compliance with construction and use requirements),
 - (b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a goods vehicle’s compliance with type approval requirements),
 - (c) an examination for the purposes of section 60 of that Act (appeals in type approval cases), and
 - (d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to goods vehicles subject to type approval requirements).
- (6) In this paragraph “compulsory test” means, as respects Northern Ireland—
- (a) an examination to obtain a vehicle test certificate under Article 33 of the ^{M65}Road Traffic (Northern Ireland) Order 1981 without which a vehicle licence cannot be obtained for the vehicle, or
 - (b) an examination to obtain a goods vehicle certificate, public service vehicle licence or certificate of inspection under Article 53, 60(1) or 67 of that Order.
- (7) In this paragraph “authorised person” means—
- (a) in the case of an examination within sub-paragraph (4)(b), a person who is, or is acting on behalf of, an examiner or inspector entitled to carry out such an examination or a person acting under the personal direction of such a person,
 - (b) in the case of an examination within sub-paragraph (5), an examiner appointed under section 66A of the Road Traffic Act 1988, a person carrying out the examination under the direction of such an examiner or a person driving the vehicle in accordance with a requirement to do so under the regulations under which the examination is carried out, and
 - (c) in the case of an examination within sub-paragraph (6), an inspector of vehicles within the meaning of Article 2(2) of the Road Traffic (Northern Ireland) Order 1981.
- (8) In this paragraph “the relevant certificate” means, as respects England and Wales and Scotland—
- (a) a test certificate (as defined in section 45(2) of the Road Traffic Act 1988),
 - (b) a goods vehicle test certificate (as defined in section 49 of that Act), or
 - (c) a type approval certificate or Minister’s approval certificate (as defined in sections 54 to 58 of that Act).
- (9) In this paragraph “the relevant certificate” means, as respects Northern Ireland—
- (a) a vehicle test certificate, a goods vehicle certificate or a public service vehicle licence (within the meaning of the ^{M66}Road Traffic (Northern Ireland) Order 1981),

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- (b) a certificate of inspection (within the meaning of Article 67(2) of that Order), or
 - (c) a type approval certificate or Department’s approval certificate (within the meaning of Article 31A of that Order).
- (10) In this paragraph “relevant work” means—
- (a) where the relevant certificate which is refused is a test certificate (or, in Northern Ireland, a vehicle test certificate), work done or to be done to remedy for a further compulsory test the defects on the ground of which the relevant certificate was refused, and
 - (b) in any other case, work done or to be done to remedy the defects on the ground of which the relevant certificate was refused (including work to alter the vehicle in some aspect of design, construction, equipment or marking on account of which the relevant certificate was refused).

Marginal Citations

- M62** 1988 c. 52.
M63 1988 c. 52.
M64 1988 c. 52.
M65 S.I. 1981/154 (N.I.1).
M66 S.I. 1981/154 (N.I.1).

Vehicles for export

- 23 (1) A vehicle is an exempt vehicle if—
- (a) it has been supplied to the person keeping it by a taxable person within the meaning of section [F66]3 of the Value Added Tax Act 1994], and
 - (b) the supply has been zero-rated under subsection [F67](8) of section 30] of that Act.
- (2) If at any time the value added tax that would have been chargeable on the supply but for the zero-rating becomes payable under [F68]subsection (10)] of that section (or would have become payable but for any authorisation or waiver under that subsection), the vehicle is deemed never to have been an exempt vehicle under subparagraph (1).

Textual Amendments

- F66** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(a)**
- F67** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(b)**
- F68** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(c)**

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Vehicles imported by members of foreign armed forces etc.

- 24 The Secretary of State may by regulations provide that, in such cases, subject to such conditions and for such period as may be prescribed by the regulations, a vehicle is an exempt vehicle if it has been imported by—
- (a) a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country prescribed by the regulations which is for the time being present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom,
 - (b) a member of any country's military forces, except Her Majesty's United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any organisation so prescribed,
 - (c) a person for the time being recognised by the Secretary of State as a member of a civilian component of a force within sub-paragraph (a) or as a civilian member of an organisation within sub-paragraph (b), or
 - (d) any dependant of a description so prescribed of a person within sub-paragraph (a), (b) or (c).

VALID FROM 23/03/2006

^{F69}Light passenger vehicles with low CO₂ emissions

Textual Amendments

F69 S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), s. 13(8)(9)

- [^{F70}25 A vehicle is an exempt vehicle if—
- (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
 - (b) the applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) for the vehicle does not exceed 100 g/km.]]

Textual Amendments

F70 S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), s. 13(8)(9)

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VALID FROM 01/05/1995

[^{F71}SCHEDULE
2A U.K.]

Textual Amendments

F71 Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 para. 36(2)

SCHEDULE 3 U.K.

Section 63.

CONSEQUENTIAL AMENDMENTS

The Scrap Metal Dealers Act 1964 (c. 69)

- 1 In section 9(6) of the Scrap Metal Dealers Act 1964, for the words from “provisions of” to “as to” substitute “ provisions of the Vehicle Excise and Registration Act 1994 as to ”.

The Finance Act 1966 (c. 18)

- 2 In section 2(13)(a) of the Finance Act 1966—
- (a) for the words from the beginning to “the Treasury may” substitute “ notwithstanding anything in section 6(6) of the Vehicle Excise and Registration Act 1994 (vehicle excise duty to be paid into the Consolidated Fund), the Treasury may ”,
 - (b) for the words “the duties levied under that Act” substitute “ the vehicle excise duty levied ”, and
 - (c) for the words “such duties” substitute “ that duty ”.

The Wireless Telegraphy Act 1967 (c. 72)

- 3 In section 8 of the Wireless Telegraphy Act 1967—
- (a) in subsection (1)—
 - (i) for the words from “regulations under” to “as” substitute “ regulations under the Vehicle Excise and Registration Act 1994 as ”, and
 - (ii) for the words from “the said” to “where” substitute “ the Vehicle Excise and Registration Act 1994 where ”, and
 - (b) in subsection (3), for the words from “contained” to the end substitute “ contained in the Vehicle Excise and Registration Act 1994 ”.

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The Port of London Act 1968 (c. xxxii)

- 4 In section 199(3) and (5) of the Port of London Act 1968, in the proviso, for the words from “the Vehicles” to the end of paragraph (a) substitute “the Vehicle Excise and Registration Act 1994, in respect of a motor vehicle—
(a) under paragraph 21 of Schedule 2 to that Act;”.

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

- 5 In section 7(4) of the Road Traffic (Foreign Vehicles) Act 1972, for the words from “issued” to “shall” substitute “ issued under the Vehicle Excise and Registration Act 1994 shall ”.

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 (Northern Ireland) Order 1972, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”.

The Control of Pollution Act 1974 (c. 40)

- 7 In section 73(1) of the Control of Pollution Act 1974, in the definition of “person responsible”, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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

- 8 In section 1(6) of the International Road Haulage Permits Act 1975, for the words from “issued” to “shall” substitute “ issued under the Vehicle Excise and Registration Act 1994 shall ”.

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

- 9 In section 19(4) of the International Carriage of Perishable Foodstuffs Act 1976, for the words from “issued” to “shall” substitute “ issued under the Vehicle Excise and Registration Act 1994 shall ”.

The National Health Service Act 1977 (c. 49)

- 10 In sections 23(4) and 27(5) of, and paragraph 1(c) of Schedule 2 to, the National Health Service Act 1977, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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) Order 1977, for the words “the Vehicles (Excise) Act 1971 or the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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

- 12 In section 11(1) of the Refuse Disposal (Amenity) Act 1978, in the definition of “licence”, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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

- 13 In sections 15(3) and 16(2) of the National Health Service (Scotland) Act 1978, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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 (Northern Ireland) Order 1978, in the definition of “licence”—
- (a) for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”, and
 - (b) for the words “than Northern Ireland” substitute “ than the United Kingdom ”.

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

- 15 In section 102(3)(aa) of the Customs and Excise Management Act 1979, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

The Hydrocarbon Oil Duties Act 1979 (c. 5)

- 16 In Schedule 1 to the Hydrocarbon Oil Duties Act 1979—
- (a) in paragraph 1, for the words “vehicle excise licence” substitute “ licence under the Vehicle Excise and Registration Act 1994 ”,
 - (b) in paragraph 2, for sub-paragraphs (a) to (c) substitute—
 - “(a) any vehicle exempted from vehicle excise duty by—
 - (i) paragraph 12 (road construction vehicles),
 - (ii) paragraph 13 (road rollers),
 - (iii) paragraph 14 (snow ploughs etc.),
 - (iv) paragraph 15 (gritting vehicles), or
 - (v) paragraph 21 (vehicles used for short journeys between different parts of a person’s land),
 of Schedule 2 to the Vehicle Excise and Registration Act 1994, and
 - (b) any vehicle in relation to which the annual rate of vehicle excise duty is that specified in Part IV of Schedule 1 to that Act (special machines).”, and
 - (c) for paragraph 4 substitute—
 - “4 vehicle in respect of which there is current a certificate or document in the form of a licence issued under regulations under section 22(2) of the Vehicle Excise and Registration Act 1994 shall

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be treated for the purposes of this Schedule as a vehicle in respect of which a licence under that Act is in force.”

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

- 17 (1) In Articles 29(2), 31D(3), 34(6), 188(1) and 198(1)(f) of the Road Traffic (Northern Ireland) Order 1981, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “the Vehicle Excise and Registration Act 1994”.
- (2) In Article 34 of that Order—
- (a) in paragraph (2)(a), for the words from “under” to “1920” substitute “under the Vehicle Excise and Registration Act 1994 or any corresponding earlier legislation”;
 - (b) in paragraph (2)(b), for the words “registered under” onwards substitute “so registered”; and
 - (c) in paragraph (3)—
 - (i) for the words “section 20 of the Vehicles (Excise) Act 1971” substitute “section 24 of the Vehicle Excise and Registration Act 1994”; and
 - (ii) for the words “section 19(1)(b)” substitute “section 21(2)”.
- (3) In Article 89(4) of that Order, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972 or under the Vehicles (Excise) Act 1971 or under any statutory provisions repealed by those Acts” substitute “the Vehicle Excise and Registration Act 1994”.

The Road Traffic Regulation Act 1984 (c. 27)

- 18 (1) In sections 101(8) and 111(7) of the Road Traffic Regulation Act 1984, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.
- (2) In paragraph 2(2) of Schedule 12 to that Act, for paragraph (f) substitute—
- “(f) by its being used, or kept, on a public road within the meaning of the Vehicle Excise and Registration Act 1994 without a licence under that Act being exhibited on the vehicle in the manner prescribed by regulations under that Act.”

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

- 19 In section 4(1)(a) of the Police and Criminal Evidence Act 1984, for the word “vehicles” substitute “vehicle”.

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

- 20 In section 1A(5) of the Sporting Events (Control of Alcohol etc.) Act 1985, for the words “section 1(1) of the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

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The Finance Act 1986 (c. 41)

F9621

Textual Amendments

F96 Sch. 3 para. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

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

- 22 In sections 158(2B) and 168(5)(d) and (5A)(d) of the Income and Corporation Taxes Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994. ”

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

- 23 In section 19 of the Dartford-Thurrock Crossing Act 1988—
- (a) in paragraph (d), for the words “section 4(1)(g) of the Vehicles (Excise) Act 1971” substitute “ paragraph 18 of Schedule 2 to the Vehicle Excise and Registration Act 1994 ”, and
 - (b) in paragraph (e), for the words “section 7(2) of that Act” substitute “ paragraph 19 of that Schedule ”.

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) and 183(2)(a) of the Road Traffic Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.
- (2) In section 47 of that Act—
- (a) in subsection (2)(a), for the words from “under” to “1920” substitute “ under the Vehicle Excise and Registration Act 1994 or any corresponding earlier legislation ”,
 - (b) in subsection (2)(b), for the words “registered under” onwards substitute “ so registered ”, and
 - (c) in subsection (4)—
 - (i) for the words “section 20 of the Vehicles (Excise) Act 1971” substitute “ section 24 of the Vehicle Excise and Registration Act 1994 ”, and
 - (ii) for the words “section 19(1)(b)” substitute “ section 21(2) ”.
- (3) In section 64A of that Act—
- (a) in subsection (1)(a)(i), for the words “section 19 of the Vehicles (Excise) Act 1971” substitute “ section 21 of the Vehicle Excise and Registration Act 1994 ”,
 - (b) in subsection (2)—
 - (i) in paragraph (a), for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”, and

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- (ii) in paragraph (b), for the words “section 19” substitute “ section 21 ”, and
- (c) in subsection (4)—
 - (i) for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”, and
 - (ii) for the words “section 16(2)” substitute “ section 12(2) ”.
- (4) In section 65A of that Act—
 - (a) in subsection (1)(a)(i), for the words “section 19 of the Vehicles (Excise) Act 1971” substitute “ section 21 of the Vehicle Excise and Registration Act 1994 ”, and
 - (b) in subsection (3)—
 - (i) in paragraph (a), for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”, and
 - (ii) in paragraph (b), for the words “section 19” substitute “ section 21 ”.
- (5) In section 156 of that Act, for the words “section 37 of the Vehicles (Excise) Act 1971” substitute “ section 57 of the Vehicle Excise and Registration Act 1994 ”.

The Road Traffic Offenders Act 1988 (c. 53)

- 25 (1) In sections 71(9)(b), 85(5) and 89(2)(c) of the Road Traffic Offenders Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.
- (2) In Schedule 3 to that Act add at the end—

“ Offences under the Vehicle Excise and Registration Act 1994 (c. 22)

Section 33 of the Vehicle Excise and Registration Act 1994.	Using or keeping a vehicle on a public road without licence being exhibited in manner prescribed by regulations.
Section 42 of that Act.	Driving or keeping a vehicle without required registration mark.
Section 43 of that Act.	Driving or keeping a vehicle with registration mark obscured etc.”

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 Ireland) Order 1989, for the word “vehicles” substitute “ vehicle ”.

The Environmental Protection Act 1990 (c. 43)

- 27 In section 79(7) of the Environmental Protection Act 1990, in the definition of “person responsible”, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

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

28 In sections 13(2) and 36(2) of the New Roads and Street Works Act 1991, for paragraphs (b) to (d) substitute—

- “(b) a vehicle which is exempt from vehicle excise duty under—
- (i) paragraph 4 (fire engines),
 - (ii) paragraph 6 (ambulances),
 - (iii) paragraph 18 (invalid carriages),
 - (iv) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or
 - (v) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),

of Schedule 2 to the Vehicle Excise and Registration Act 1994.”

The Road Traffic Act 1991 (c. 40)

29 In sections 79(2)(a) and 82(3) of the Road Traffic Act 1991, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

The Criminal Justice Act 1991 (c. 53)

30 In section 24(4) of the Criminal Justice Act 1991, in the definition of “fine”—

- (a) in paragraph (a), for the words “section 8(1) or 18(4) of the Vehicles (Excise) Act 1971” substitute “ section 29 or 37 of the Vehicle Excise and Registration Act 1994 ”, and
- (b) in paragraph (b), for the words “section 9, 18A or 26A of the said Act of 1971” substitute “ section 30, 36 or 38 of the Vehicle Excise and Registration Act 1994 ”.

The Severn Bridges Act 1992 (c. 3)

31 In section 8(5) of the Severn Bridges Act 1992, for paragraphs (c) and (d) substitute—

- “(c) a vehicle which is exempt from vehicle excise duty under—
- (i) paragraph 6 (ambulances),
 - (ii) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or
 - (iii) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),

of Schedule 2 to the Vehicle Excise and Registration Act 1994.”.

The Finance Act 1994 (c. 9)

32 In section 17(4) of the Finance Act 1994, for the word “vehicles” substitute “ vehicle ”.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

SCHEDULE 4 **U.K.**

Section 64.

TRANSITIONALS ETC

General transitionals and savings

- 1 The substitution of this Act for the provisions repealed or revoked by this Act does not affect the continuity of the law.
- 2 (1) Anything done, or having effect as done, (including the making of subordinate legislation and the issuing of licences) under or for the purposes of any provision repealed or revoked by this Act has effect as if done under or for the purposes of any corresponding provision of this Act.
(2) Sub-paragraph (1) does not apply to the ^{M75}Vehicle Licences (Duration and Rate of Duty) Order 1980.

Marginal Citations

M75 [S.I. 1980/1183](#).

- 3 Any reference (express or implied) in this Act or any other enactment, or in any instrument or document, to a provision of this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes before the commencement of this Act a reference to the corresponding provision repealed or revoked by this Act.
- 4 Any reference (express or implied) in any enactment, or in any instrument or document, to a provision repealed or revoked by this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes after the commencement of this Act a reference to the corresponding provision of this Act.
- 5 Paragraphs 1 to 4 have effect in place of section 17(2) of the ^{M76}Interpretation Act 1978 (but are without prejudice to any other provision of that Act).

Marginal Citations

M76 [1978 c. 30](#).

Preservation of old transitionals and savings

- 6 (1) The repeal by this Act of an enactment previously repealed subject to savings (whether or not in the repealing enactment) does not affect the continued operation of those savings.
(2) The repeal by this Act of a saving made on the previous repeal of an enactment does not affect the operation of the saving in so far as it remains capable of having effect.
(3) Where the purpose of an enactment repealed by this Act was to secure that the substitution of the provisions of the Act containing that enactment for provisions repealed by that Act did not affect the continuity of the law, the enactment repealed by this Act continues to have effect in so far as it is capable of doing so.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Exemption for disabled passengers

- 7 (1) Where—
- (a) a vehicle is suitable for use by persons having a particular disability that so incapacitates them in the use of their limbs that they have to be driven and cared for by a full-time constant attendant,
 - (b) the vehicle is registered under this Act in the name of a person who has such a disability and is a person to whom this paragraph applies,
 - (c) that person is sufficiently disabled to be eligible for an invalid tricycle under the ^{M77}National Health Service Act 1977, the ^{M78}National Health Service (Scotland) Act 1978 or the ^{M79}Health and Personal Social Services (Northern Ireland) Order 1972 but too disabled to drive it, and
 - (d) no other vehicle registered in that person's name under this Act, or deemed to be so registered under sub-paragraph (3) of paragraph 19 of Schedule 2, is an exempt vehicle under that paragraph,
- the vehicle is an exempt vehicle if used or kept for use by or for the purposes of that person.
- (2) This paragraph applies to a person if—
- (a) there remains valid a relevant certificate issued in respect of him before 13th October 1993 (the day on which the repeal of the provisions specified in section 12(1) of the ^{M80}Finance (No.2) Act 1992 came into force), or
 - (b) an application for a relevant certificate in respect of him had been received by the Secretary of State or the Department of Health and Social Services for Northern Ireland before that date and a relevant certificate issued pursuant to that application remains valid.
- (3) In this paragraph a “relevant certificate” means—
- (a) a certificate issued by the Secretary of State (or the Minister of Transport) containing a statement as described in Regulation 26(2)(b)(i) and (ii) of the ^{M81}Road Vehicles (Registration and Licensing) Regulations 1971 (as in force on 29th December 1972) or a statement to similar effect, or
 - (b) a certificate issued by the Department of Health and Social Services for Northern Ireland (or the Ministry of Health and Social Services for Northern Ireland) containing a statement as described in Regulation 27(2)(b)(i) and (ii) of the ^{M82}Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973 (as originally in force) or a statement to similar effect,
- including (in either case) any renewal or continuation of such a certificate.
- (4) For the purposes of sub-paragraph (2) a relevant certificate issued in respect of a person remains valid for as long as the matters stated in the certificate in relation to the person's disability remain unaltered.
- (5) Where immediately before 13th October 1993 a person to whom this paragraph applies was under the age of five, the person ceases to be a person to whom this paragraph applies—
- (a) if a relevant licence document is in force on the day on which he attains the age of five in respect of a vehicle used or kept for use for his purposes, when that licence document expires, and
 - (b) otherwise, on attaining the age of five.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

- (6) In sub-paragraph (5) “relevant licence document” means a document in the form of a licence issued under—
- (a) Regulation 26(3A)(b) of the Road Vehicles (Registration and Licensing) Regulations 1971,
 - (b) Regulation 27(4)(b) of the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973, or
 - (c) paragraph 4 or 6 of the Schedule to the ^{M83}Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993,
- or any re-enactment (with or without modifications) of any of those provisions.
- (7) Regulations under section 22(2) of this Act which require a person to furnish information relating to a vehicle which is an exempt vehicle under this paragraph may require him to furnish (in addition) such evidence of the facts giving rise to the exemption as is prescribed by the regulations.
- (8) In spite of the repeal by this Act of section 12(2) of the ^{M84}Finance (No.2) Act 1992, paragraphs 4 to 8 of the Schedule to the ^{M85}Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 shall, until the coming into force of the first regulations made by virtue of sub-paragraph (7) (unless revoked and subject to any amendments), continue to have effect but subject to the modifications specified in sub-paragraph (9).
- (9) The modifications referred to in sub-paragraph (8) are—
- (a) the substitution of a reference to this paragraph for any reference to paragraph 2 of that Schedule,
 - (b) the addition of a reference to this Act after the first reference to the ^{M86}Vehicles (Excise) Act 1971 in paragraphs 4(4)(a) and 6(4)(a),
 - (c) the substitution of a reference to this Act for each other reference to the Vehicles (Excise) Act 1971, and
 - (d) the substitution of a reference to section 23 of this Act for any reference to section 19 of that Act and of a reference to subsection (3) of section 23 of this Act for any reference to subsection (2) of section 19 of that Act.
- (10) Sections 44 and 45 of this Act have effect in relation to a vehicle which is an exempt vehicle under this paragraph as they have effect in relation to a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2 to this Act.
- (11) If and to the extent that, immediately before the coming into force of this Act, the Secretary of State had power to amend or revoke by order any provision of the Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993, he has the same power in relation to so much of this paragraph as reproduces that provision.

Marginal Citations

- M77** 1977 c. 49.
- M78** 1978 c. 29.
- M79** S.I. 1972/1265 (N.I.14).
- M80** 1992 c. 48.
- M81** S.I. 1971/450.
- M82** S.R. and O. (N.I.) 1973 No. 490.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

M83 S.I. 1993/2272.

M84 1992 c. 48.

M85 S.I. 1993/2272.

M86 1971 c. 10.

Trade licences

- 8 (1) On and after such day as the Secretary of State may by order appoint this Act shall have effect as if for section 13 there were substituted—

“13 Trade licences: duration and amount of duty.

- (1) A trade licence may be taken out—
- (a) for a period of twelve months, or
 - (b) for a period of six months.
- (2) A trade licence taken out by a person who is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)) may be taken out only for a period of six months.
- (3) The Secretary of State may require that a trade licence taken out by a motor trader or vehicle tester who does not hold an existing trade licence may be taken out only for a period of six months.
- (4) The rate of duty applicable to a trade licence taken out for a period of twelve months is—
- (a) the annual rate currently applicable to a vehicle under sub-paragraph (1)(c) of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and
 - (b) otherwise, the annual rate currently applicable to a vehicle under paragraph 1(b) of Schedule 1.
- (5) The rate of duty applicable to a trade licence taken out for a period of six months is fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a period of twelve months.
- (6) In determining a rate of duty under subsection (5) any fraction of five pence—
- (a) if it exceeds two and a half pence, shall be treated as five pence, and
 - (b) otherwise, shall be disregarded.”
- (2) An order under sub-paragraph (1) may appoint different days for different cases.
- (3) A licence in force when such an order substitutes for section 13 the provisions set out in sub-paragraph (1) is not affected by that substitution.

Combined road-rail transport of goods

- 9 Section 20 (and the references to it in sections 45(1)(b) and 57(5)) shall not come into force until such day as the Secretary of State may by order appoint.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

Regulations about registration and licensing

- 10 Regulation 12(1) of the ^{M87}Road Vehicles (Registration and Licensing) Regulations 1971 continues to have effect (until revoked) as if the amendments of section 23 of the ^{M88}Vehicles (Excise) Act 1971, as set out in paragraph 20 of Schedule 7 to that Act, which were made by paragraph 16(3) of Part III of Schedule 1 to the ^{M89}Finance Act 1987 had been in force when those Regulations were made.

Marginal Citations

M87 S.I. 1971/450.

M88 1971 c. 10.

M89 1987 c. 16.

Assignment of registration marks

- 11 The inclusion in this Act of subsection (2), and the words “for the time being” in subsection (3), of section 23 (which reproduce the amendments of the Vehicles (Excise) Act 1971 made by section 10(2) and (3) of the ^{M90}Finance Act 1989) shall not be construed as affecting the operation of—
- (a) the Vehicles (Excise) Act 1971 or the ^{M91}Vehicles (Excise) Act (Northern Ireland) 1972, or
 - (b) any regulations made under either of those Acts,
- in relation to any time before 27th July 1989 (the day on which the Finance Act 1989 was passed).

Marginal Citations

M90 1989 c. 26.

M91 1972 c. 10 (N.I.).

SCHEDULE 5 **U.K.**

Section 65.

REPEALS AND REVOCATIONS

PART I **U.K.**

REPEALS

Chapter	Short title	Extent of repeal
1966 c. 18.	The Finance Act 1966.	In section 2(1), the words “(including such duty chargeable in Northern Ireland)”.
1967 c. 54.	The Finance Act 1967.	Section 45(3)(c).

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

1967 c. 72.	The Wireless Telegraphy Act 1967.	Section 8(4). Section 14(2).
1968 c. 48.	The International Organisations Act 1968.	In section 2(2)(b), the words “(that is to say,” onwards.
1971 c. 10.	The Vehicles (Excise) Act 1971.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 55(6). Section 128(3).
1974 c. 39.	The Consumer Credit Act 1974.	In Schedule 4, in Part I, paragraph 32.
1975 c. 45.	The Finance (No.2) Act 1975.	Section 5(1), (5) and (6).
1976 c. 40.	The Finance Act 1976.	Section 11(1) to (4). Section 12.
1977 c. 36.	The Finance Act 1977.	Section 5(1) and (5).
1978 c. 42.	The Finance Act 1978.	Section 8(1), (4) and (5).
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in the Table in paragraph 12, the entries relating to the Vehicles (Excise) Act 1971.
1980 c. 43.	The Magistrates’ Courts Act 1980.	In Schedule 7, paragraph 93.
1980 c. 48.	The Finance Act 1980.	Section 4(1) and (4) to (7).
1981 c. 35.	The Finance Act 1981.	Section 7(1) and (5).
1982 c. 39.	The Finance Act 1982.	Section 3(2). Section 5(1) to (4) and (7). Section 7(1) and (3). Schedule 3. In Schedule 5, Part A.
1983 c. 28.	The Finance Act 1983.	Section 4(1) to (3), (5) and (8). In Schedule 3, in Part I, paragraphs 1 to 6 and, in Part II, paragraphs 8, 10 and 11.
1983 c. 55.	The Value Added Tax Act 1983.	In Schedule 9, paragraph 2.
1984 c. 43.	The Finance Act 1984.	Section 4(1) and (3) to (6). Section 5(1) to (3) and (5).

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

		In Schedule 2, in Part II, paragraph 6(1) and (2).
1984 c. 54.	The Roads (Scotland) Act 1984.	In Schedule 9, paragraph 67.
1985 c. 54.	The Finance Act 1985.	Section 4(1) to (3) and (5) to (8). Section 9. In Schedule 2, in Part I, paragraphs 2 and 5 and, in Part II, paragraph 8.
1986 c. 41.	The Finance Act 1986.	Section 3(1) to (4) and (6) to (8). Schedule 1. In Schedule 2, Part I.
1987 c. 16.	The Finance Act 1987.	In section 2, subsections (1), (3) and (5), in subsection (6) the words “The Acts of 1971 and 1972 and” and subsections (7) and (8). In Schedule 1, in Part II, paragraphs 1, 2 and 5 and, in Part III, paragraphs 7, 8, 10, 12, 14, 16 and 18.
1988 c. 39.	The Finance Act 1988.	Section 4(1), (3)(b) to (d), (4) and (6) to (9). In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 4 and 5.
1988 c. 53.	The Road Traffic Offenders Act 1988.	Section 21(2)(e) and (f). In Schedule 3, the entries relating to the Vehicles (Excise) Act 1971.
1988 c. 54.	The Road Traffic (Consequential Provisions) Act 1988.	In Schedule 3, paragraph 8(2) (a) to (c), (3) and (4).
1989 c. 26.	The Finance Act 1989.	Section 6(1), (2), (5) and (7). Sections 7 to 13. Section 14(1), (3), (5) and (7). Section 16(3). In Schedule 1, Part I.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

		In Schedule 2, paragraphs 1, 2 and 4.
1990 c. 19.	The National Health Service and Community Care Act 1990.	In Schedule 8, paragraph 2.
1990 c. 29.	The Finance Act 1990.	Section 5(1) to (3), (8) and (9). Section 6. In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 8 and 9.
1991 c. 21.	The Disability Living Allowance and Disability Working Allowance Act 1991.	In Schedule 2, paragraph 1.
1991 c. 31.	The Finance Act 1991.	Section 4(1) to (3), (5) and (6). Sections 8 to 10. In Schedule 3, in Part I, paragraphs 1 to 4, 5(1)(a), (2), (4) and (5), 6 to 20, 22 and 23.
1991 c. 40.	The Road Traffic Act 1991.	In Schedule 4, paragraphs 4 and 5.
1991 c. 53.	The Criminal Justice Act 1991.	In Schedule 11, paragraph 9.
1992 c. 20.	The Finance Act 1992.	Section 4(1), (2) and (5).
1992 c. 48.	The Finance (No.2) Act 1992.	Section 11(1), (3), (10) and (11). Sections 12 and 13. In Schedule 3, paragraph 91.
1993 c. 34.	The Finance Act 1993.	Section 17(1), (2), (3)(b), (4), (5), (7)(a) and (8). Sections 18 and 19. Section 20(1), (2) and (4). Section 21. Section 23.
1994 c. 9.	The Finance Act 1994.	Section 4. In Schedule 2, paragraphs 1 to 23 and 26 to 28 and, in paragraph 29, “20(2)”.

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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PART II U.K.

REVOCATIONS

Number	Title	Extent of revocation
S.I. 1974/168.	The National Health Service (Vehicles) Order 1974.	The whole Order.
S.I. 1974/1491.	The National Health Service (Vehicles) (Scotland) Order 1974.	The whole Order.
S.I. 1981/154 (N.I.1).	The Road Traffic (Northern Ireland) Order 1981.	In Article 118(2), the words from “and the reference” to “1972”.
S.I. 1991/1712 (N.I.17).	The Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991.	In Schedule 2, paragraph 1.

U.K.

TABLE OF DERIVATIONS

Notes:

1. This Table shows the derivation of the provisions of the consolidation.
2. The following abbreviations are used in the Table—

V(E)A	= Vehicles (Excise) Act 1971 (c.10)
1976 FA	= Finance Act 1976 (c.40)
1979 CEMA	= Customs and Excise Management Act 1979 (c.2)
1982 FA	= Finance Act 1982 (c.39)
1986 FA	= Finance Act 1986 (c.41)
1987 FA	= Finance Act 1987 (c.16)
1988 FA	= Finance Act 1988 (c.39)
1989 FA	= Finance Act 1989 (c.26)
1990 FA	= Finance Act 1990 (c.29)
1991 FA	= Finance Act 1991 (c.31)
1992 (No.2) FA	= Finance (No.2) Act 1992 (c.48)
1993 FA	= Finance Act 1993 (c.34)
1994 FA	= Finance Act 1994 (c.9)

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 09 June 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)

3. Part I of Schedule 7 to the Vehicles (Excise) Act 1971 makes modifications of other provisions of that Act which continue to have effect until an order under section 39(2) of that Act provides that the modifications are to cease to operate. Paragraph 18 of Schedule 2 to the Finance Act 1994 prevents the making of such an order in relation to certain of the modifications, thereby causing the modified provisions permanently to have effect subject to the modifications. This Table does not separately acknowledge paragraph 18 when showing the derivation of such a modified provision.

4. The Table does not separately acknowledge the provisions (in particular the Criminal Law Act 1977, the Criminal Justice Act 1982 and the Fines and Penalties (Northern Ireland) Order 1984) which secure that, where the maximum fine or penalty that may be imposed on the commission of an offence was originally expressed as a particular amount (or one particular amount on a person's first conviction and another on subsequent convictions), the amount of the maximum fine or penalty is now the statutory maximum (in the case of an either way offence tried summarily) or a particular level on the standard scale (in the case of a summary offence).

Provision	Derivation
1(1)	V(E)A s.1(1); 1991 FA Sch.3 Pt.I para.2.
(2)	V(E)A s.38(1).
2(1)	V(E)A s.1(2); 1988 FA Sch.2 Pt.II para.2.
(2) to (4)	V(E)A s.1(3); 1994 FA Sch.2 para.1(2).
3(1)	V(E)A s.2(1), Sch.7 Pt.I para.1.
(2)	V(E)A s.2(1), Sch.7 Pt.I para.1; Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(a); 1994 FA s.4(2).
(3)	V(E)A s.2A(1), Sch.7 Pt.I para.5.
(4)	V(E)A s.2A(1), Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(2).
(5)	V(E)A s.2A(3), Sch.7 Pt.I para.5.
(6)	V(E)A s.2A(4), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
4(1)	V(E)A s.2(4).
(2)	V(E)A s.2(4); Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(b).
(3)	V(E)A s.2(4).
(4)	V(E)A s.2A(2), Sch.7 Pt.I para.5.
(5)	V(E)A s.2A(2), paragraph (a) of proviso, Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(3).

Status: Point in time view as at 30/11/1994. This version of this Act contains provisions that are not valid for this point in time.

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| (6) | V(E)A s.2A(2), paragraph (b) of proviso, Sch.7 Pt.I para.5. |
| (7) | V(E)A s.2A(4), Sch.7 Pt.I para.5. |
| 5 | Drafting. |
| 6(1) | V(E)A s.3(1). |
| (2) to (4) | V(E)A s.3(2); 1979 CEMA Sch.4 para.12. |
| (5) | V(E)A s.3(3). |
| (6) | V(E)A s.3(4), (5). |
| 7(1) | V(E)A ss.12(1), 38(1). |
| (2) | 1976 FA s.11(1). |
| (3) | 1976 FA s.11(2); 1994 FA Sch.2 para.21(2), (3). |
| (4), (5) | V(E)A s.12(2), (3). |
| (6) | V(E)A s.12(6); 1994 FA Sch.2 para.6. |
| (7) | V(E)A Sch.4 Pt.I para.8(2); 1982 FA Sch.5 Pt.A. |
| 8 | 1993 FA s.23. |
| 9(1) | V(E)A ss.13(1), 38(1). |
| (2) | V(E)A s.13(2). |
| (3) | V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1); 1991 FA Sch.3 Pt.I para.7. |
| (4) | V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1). |
| 10(1) | V(E)A ss.12(7), 38(1). |
| (2) | V(E)A s.17(1), Sch.7 Pt.I para.13. |
| (3) | V(E)A s.17(3). |
| 11(1) | V(E)A ss.16(1), (1A), 38(1); 1986 FA Sch.2 Pt.I para.4(3). |
| (2) | V(E)A s.16(1); 1986 FA Sch.2 Pt.I para.4(2) (a). |

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(3), (4)	V(E)A s.16(1).
12(1)	V(E)A ss.16(1), proviso, 38(1); 1986 FA Sch.2 Pt.I para.4(2)(b).
(2)	V(E)A s.16(2).
(3)	V(E)A s.16(3); 1986 FA Sch.2 Pt.I para.4(4); 1987 FA Sch.1 Pt.II para.5(c).
(4)	V(E)A s.16(3).
(5)	V(E)A s.16(8); Finance Act 1984 (c.43) s.4(4)(b).
13(1)	V(E)A ss.16(4), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(2)	V(E)A ss.16(4A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(3) to (5)	V(E)A ss.16(5), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(6)	V(E)A ss.16(5A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
14(1)	V(E)A s.16(6).
(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A ss.25(1), 38(1); 1994 FA Sch.2 para.12.
(4)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
15(1), (2)	V(E)A s.18(1).
(3)	V(E)A Sch.4 Pt.I para.8(4)(a), (b)(i); 1982 FA Sch.5 Pt.A.
(4), (5)	V(E)A s.18(2).
(6)	V(E)A s.18(3), Sch.7 Pt.I para.17.
(7)	V(E)A s.18(2).
16(1)	V(E)A Sch.4 Pt.I paras.14, 14A, 14B; 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1992 (No.2) FA s.11(3); 1994 FA Sch.2 para.19(5).
(2), (3)	V(E)A Sch.4 Pt.I paras.14, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.

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(4), (5)	V(E)A Sch.4 Pt.I paras.14A, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22; 1992 (No.2) FA s.11(3).
(6), (7)	V(E)A Sch.4 Pt.I paras.14B, 16(2); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1991 FA Sch.3 Pt.I para.22.
17(1), (2)	V(E)A s.18(5), (6).
(3) to (5)	V(E)A s.18(7).
(6), (7)	V(E)A s.18(10); 1991 FA Sch.3 Pt.I para.8; 1994 FA Sch.2 para.8(3).
(8)	V(E)A Sch.4 Pt.I para.8(4)(b)(ii); 1982 FA Sch.5 Pt.A.
18(1)	V(E)A s.6(1), (3); 1994 FA Sch.2 para.4.
(2)	V(E)A s.6(3).
19(1)	V(E)A s.17(2), Sch.7 Pt.I para.13.
(2)	V(E)A s.17(3).
20(1)	V(E)A s.18B(2), (4); 1991 FA s.9(2), Sch.3 Pt.I para.10(2).
(2)	V(E)A ss.18B(2), 38(1); 1991 FA s.9(2).
(3)	V(E)A s.18B(1), (5); 1991 FA s.9(2), Sch.3 Pt.I para.10(3).
(4)	V(E)A s.18B(3); 1991 FA s.9(2).
21	V(E)A s.19(1).
22(1)	V(E)A ss.23(1)(a) to (e), (2)(a), 38(1), Sch.7 Pt.I para.20; 1987 FA Sch.1 Pt.III para.16(3); 1989 FA s.13; 1994 FA Sch.2 para.11(2).
(2)	V(E)A s.23(3), (4), Sch.7 Pt.I para.20; 1976 FA s.11(3), (4); 194 FA Sch.2 para.21(4).
(3)	V(E)A s.23(4), Sch.7 Pt.I para.20.
23(1)	V(E)A s.19(1).
(2)	V(E)A s.19(1A); 1989 FA s.10(2).
(3)	V(E)A s.19(2); 1989 FA s.10(3).

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| (4) | V(E)A s.23(1)(f), Sch.7 Pt.I para.20. |
| (5) | V(E)A s.23(2)(b), (c), Sch.7 Pt.I para.20;
1994 FA Sch.2 para.11(3). |
| 24(1) | V(E)A s.20(1). |
| (2) | V(E)A ss.20(2), 38(1). |
| (3) | V(E)A ss.20(3), 38(1). |
| (4) | V(E)A ss.25(1), 38(1). |
| (5) | V(E)A ss.25(2), 38(1). |
| (6) | V(E)A s.25(2); Interpretation Act 1978 (c.30)
s.17(2)(a). |
| 25(1) | V(E)A s.38(1); 1976 FA s.12(1), (5). |
| (2) | V(E)A s.38(1); 1976 FA s.12(2), (5). |
| (3) | 1976 FA s.12(3). |
| 26(1) | 1989 FA s.11(1), (6). |
| (2) | 1989 FA s.11(2)(a) to (j), (6); 1992 (No.2)
FA s.13(1)(a); 1994 FA Sch.2 para.26(2). |
| (3) | 1989 FA s.11(3), (6); 1992 (No.2) FA s.13(1)
(b). |
| (4) | 1989 FA s.11(3ZA); 1994 FA Sch.2
para.26(3). |
| (5) | 1989 FA s.11(3A), (6); 1992 (No.2) FA
s.13(1)(c). |
| (6) | 1989 FA s.11(5), (6). |
| 27(1), (2) | 1989 FA s.12(1), (2). |
| (3) | 1989 FA s.12(3)(a) to (ja), (9); 1992
(No.2) FA s.13(2)(a) to (c); 1994 FA Sch.2
para.27(2). |
| (4) | 1989 FA s.12(4), (9). |
| (5) | 1989 FA s.12(5), (9); 1992 (No.2) FA s.13(2)
(d). |
| (6) | 1989 FA s.12(5A); 1994 FA Sch.2
para.27(3). |
| (7) | 1989 FA s.12(8). |

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28	V(E)A s.24.
29(1)	V(E)A s.8(1); 1979 CEMA s.156.
(2)	V(E)A s.8(1).
(3)	V(E)A s.8(1); 1979 CEMA s.156.
(4)	V(E)A s.8(3)(a).
(5)	V(E)A s.13(3).
(6), (7)	V(E)A s.8(3)(b).
(8)	V(E)A s.8(3), final sentence.
30(1)	V(E)A s.9(1).
(2)	V(E)A s.9(2), Sch.7 Pt.I para.7(a).
(3), (4)	V(E)A s.9(4), Sch.7 Pt.I para.7(c).
(5)	V(E)A s.9(6).
31(1) to (3)	V(E)A s.9(2).
(4)	V(E)A s.9(2), proviso, Sch.7 Pt.I para.7(a).
(5)	V(E)A s.9(3), Sch.7 Pt.I para.7(b).
(6)	V(E)A s.9(3A); 1989 FA s.14(3).
(7), (8)	V(E)A s.9(6).
32(1)	V(E)A s.9(5), (8); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b); 1991 FA Sch.3 Pt.I para.6(1); Criminal Justice Act 1991 (c.53) Sch.11 para.9.
(2)	V(E)A s.9(7), (8).
(3)	V(E)A s.9(7) to (9); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.6(2).
33(1)	V(E)A ss.12(4), 38(1); 1979 CEMA s.156.
(2), (3)	V(E)A ss.12(4).
34(1)	V(E)A s.16(7); 1979 CEMA s.156; 1987 FA Sch.1 Pt.III para.14.
(2)	V(E)A s.16(7); 1979 CEMA s.156.
(3) to (5)	V(E)A s.16(7).

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35(1)	V(E)A s.17(3)(a); 1979 CEMA s.156.
(2)	V(E)A s.17(3)(a).
36(1), (2)	V(E)A s.26A(1); 1989 FA s.14(1).
(3)	V(E)A s.26A(3); 1989 FA s.14(1); 1994 FA Sch.2 para.13(3).
(4)	V(E)A s.26A(2); 1989 FA s.14(1); 1994 FA Sch.2 para.13(2).
(5)	V(E)A s.26A(4); 1989 FA s.14(1); 1994 FA Sch.2 para.13(4).
37	V(E)A s.18(4); 1979 CEMA s.156.
38(1)	V(E)A s.18A(1); 1982 FA s.7(1).
(2)	V(E)A s.18A(2), (4), (5), Sch.7 Pt.I para.17A(a); 1982 FA s.7(1), (3).
(3)	V(E)A s.18A(9), Sch.7 Pt.I para.17A(c); 1982 FA s.7(1), (3).
(4)	V(E)A s.18A(8); 1982 FA s.7(1).
39	V(E)A s.18A(3) to (5), (12A)(a); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
40(1)	V(E)A s.18A(6); 1982 FA s.7(1).
(2)	V(E)A s.18A(6)(a), (12A)(b); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
(3)	V(E)A s.18A(6)(b); 1982 FA s.7(1).
(4)	V(E)A s.18A(7), Sch.7 Pt.I para.17A(b); 1982 FA s.7(1), (3); 1987 FA Sch.1 Pt.III para.10(a).
41(1)	V(E)A s.18A(10), (12); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(1).
(2), (3)	V(E)A s.18A(11), (12), (12A)(c); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).
42(1)	V(E)A s.22(1).
(2)	V(E)A s.22(3).

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| (3) | V(E)A s.22(1). |
| (4) | V(E)A s.22(1), paragraph (a) of proviso. |
| (5) | V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11; 1994 FA Sch.2 para.10. |
| (6) | V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11. |
| | |
| 43(1) | V(E)A s.22(2). |
| (2) | V(E)A s.22(3). |
| (3) | V(E)A s.22(2). |
| (4) | V(E)A s.22(2), proviso. |
| | |
| 44(1) | V(E)A s.26(1); 1979 CEMA s.156. |
| (2) | V(E)A s.26(1), Sch.7 Pt.I para.23; Finance Act 1978 (c.42) s.8(4). |
| (3) | V(E)A s.26(1); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1). |
| | |
| 45(1) | V(E)A s.26(2)(a); 1979 CEMA s.156; 1991 FA s.9(4). |
| (2) | V(E)A s.26(2)(a); Finance Act 1978 (c.42) s.8(4); 1979 CEMA s.156. |
| (3) | V(E)A s.26(2)(b); 1979 CEMA s.156. |
| (4) | V(E)A s.26(2); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1). |
| | |
| 46(1) to (4) | V(E)A s.27(1), (2). |
| (5) | V(E)A s.27(3). |
| (6) | V(E)A s.27(1). |
| (7) | V(E)A s.27(1), (4); 1991 FA Sch.3 Pt.I para.12. |

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47(1)	V(E)A ss.28(2), 28A(a); 1991 FA Sch.3 Pt.I para.13.
(2)	V(E)A ss.28(1), 28A(a); 1991 FA Sch.3 Pt.I para.13; 1994 FA Sch.2 para.14.
(3)	V(E)A s.28(1).
(4) to (6)	V(E)A s.28(3).
(7)	V(E)A ss.28(5), 28A(a); 1979 CEMA Sch.4 para.12; 1989 FA s.16(3); 1991 FA Sch.3 Pt.I para.13.
48(1), (2)	V(E)A s.29(1), (2).
(3)	V(E)A s.29(4).
(4)	V(E)A s.29(4); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b).
(5) to (7)	V(E)A s.29(5).
49	V(E)A ss.28(4), 28A(b), 29(3); Courts and Legal Services Act 1990 (c.41) s.74(3); 1991 FA Sch.3 Pt.I para.13.
50	V(E)A s.30.
51(1)	V(E)A s.32(1), (2)(a); 1991 FA Sch.3 Pt.I para.15.
(2)	V(E)A s.32(1).
(3)	V(E)A s.32(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.15.
52(1)	V(E)A ss.31(1), (3), (4)(a), 38(1).
(2)	V(E)A s.31(1).
(3), (4)	V(E)A s.31(2), (4)(b), (5); 1991 FA Sch.3 Pt.I para.14.
(5)	V(E)A s.31(2).
53	V(E)A s.33; 1994 FA Sch.2 para.15.

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54	Road Traffic Offenders Act 1988 (c.53) s.21(1), (2)(e), (f).
55(1)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(a); 1989 FA s.14(5)(a); 1991 FA Sch.3 Pt.I para.16.
(2)	V(E)A s.34(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(b); 1991 FA Sch.3 Pt.I para.16.
(3), (4)	V(E)A s.34(1); 1989 FA s.14(5)(b).
(5)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(c); 1991 FA Sch.3 Pt.I para.16.
56(1)	V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
(2)	V(E)A s.35(3); 1979 CEMA Sch.4 para.12.
(3)	V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
57(1)	V(E)A s.37(1).
(2)	V(E)A s.37(1)(a), (c); 1989 FA ss.11(2)(k), (3), 12(3)(k), (5); 1994 FA Sch.2 para.17(2).
(3)	V(E)A s.37(1)(a), (b); 1991 FA Sch.3 Pt.I para.18.
(4)	V(E)A s.37(1).
(5)	V(E)A s.37(4); 1991 FA s.9(5).
(6), (7)	V(E)A s.37(5); 1976 FA s.12(5); 1989 FA ss.11(4), 12(6).
(8)	V(E)A s.37(5).
58(1)	V(E)A s.37(2); 1976 FA s.12(3); Finance Act 1985 (c.54) s.9(2); 1994 FA Sch.2 para.17(3).
(2)	1990 FA s.128; 1992 (No.2) FA s.13(3); 1994 FA Sch.2 para.28.
59(1), (2)	V(E)A s.37(3), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
(3)	V(E)A s.37(3B), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
(4), (5)	V(E)A s.37(3A), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).

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60(1)	V(E)A ss.2A(4), 7(2A), 39(2), Sch.3 para.8(5), Sch.7 Pt.I para.5; Finance Act 1984 (c.43) s.5(3); 1988 FA s.4(3)(d); 1991 FA s.9(6).
(2)	V(E)A ss.2A(4), 39(2), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
(3)	V(E)A Sch.3 para.8(5); 1988 FA s.4(3)(d).
61(1)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(1), (2A); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II paras.10(a), (b), 11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(2)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(2); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.10(c); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(3)	V(E)A Sch.4 Pt.I para.9(2A); Finance Act 1983 (c.28) Sch.3 Pt.II para.11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a).
(4)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(a), Sch.4 Pt.I paras.9(1), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(5)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(b), Sch.4 Pt.I paras.9(2), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(6)	V(E)A s.4(2), (3)(c)(ii), Sch.1 paras.3, 4(b); 1991 FA ss.4(2), 8(5), Sch.3 Pt.I paras.3, 20.
(7)	V(E)A s.18B(4)(b), Sch.4 Pt.I para.15(1); 1990 FA Sch.2 Pt.II para.9; 1991 FA s.9(2).
(8)	V(E)A Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.
62(1)	
“axle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“built-in road construction machinery”	V(E)A s.4(2).
“business”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.

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“disabled person”	V(E)A ss.4(2), 7(2); 1990 FA s.6(5); Finance Act 1978 (c.42) s.8(1); 1994 FA Sch.2 para.5.
“exempt vehicle”	Drafting.
“farmer’s goods vehicle”	V(E)A Sch.4 Pt.I paras.10(2), (3), 15(1); 1982 FA Sch.5 Pt.A.
“goods vehicle”	V(E)A s.18B(4)(b), Sch.3 para.5, Sch.4 para.15(1); 1976 FA s.11(4); 1982 FA Sch.5 Pt.A; 1991 FA s.9(2).
“motor dealer”	V(E)A s.38(1).
“motor trader”	V(E)A s.16(8); 1986 FA Sch.2 Pt.I para.4(8).
“public road”	V(E)A s.38(1); Roads (Scotland) Act 1984 (c.54) Sch.9 para.67.
“registration mark”	Drafting.
“relevant right”	1989 FA s.12(9).
“right of retention”	1989 FA s.11(6).
“rigid goods vehicle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“road construction machinery”	V(E)A s.4(2).
“road construction vehicle”	V(E)A s.4(2), Sch.4 Pt.I para.15(2); 1982 FA Sch.5 Pt.A.
“showman’s goods vehicle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“showman’s vehicle”	V(E)A Sch.3 para.7; Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“temporary licence”	V(E)A s.38(1).
“tractive unit”	V(E)A s.18A(3), Sch.4 Pt.I para.15(1); 1982 FA s.7(1), Sch.5 Pt.A (“tractor unit”).
“trade licence”	V(E)A s.38(1).
“vehicle”, “vehicle excise duty”	Drafting.
“vehicle licence”	V(E)A s.38(1).
“vehicle tester”	V(E)A s.16(8).
(2)	V(E)A s.38(2).

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para.1

V(E)A Sch.5; Finance Act 1985 (c.54) Sch.2 Pt.I para.5; 1988 FA s.4(6); 1993 FA s.17(7)(a); 1994 FA s.4(7).

2

V(E)A s.38(5), Sch.1; Finance Act 1985 (c.54) s.4(7); 1991 FA s.4(3); Finance Act 1992 (c.20) s.4(2); 1993 FA ss.17(2), 20(2).

3

V(E)A s.38(1), Sch.2; Consumer Credit Act 1974 (c.39) Sch.4 Pt.I para.32; 1989 FA ss.6(2), 7, Sch.1 Pt.I; 1993 FA s.17(3)(b); 1994 FA s.4(4)(b).

4

V(E)A Sch.3 Pt.I paras.1 to 5, Pt.II para.1; 1989 FA Sch.2 para.2(a) to (d); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(a).

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V(E)A Sch.3 Pt.I paras.1, 8, Pt.II para.4; 1987 FA Sch.1 Pt.II para.2; 1988 FA s.4(3)(b) to (d); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(c).

6

V(E)A Sch.4A paras.1, 2, 4, 5; 1988 FA Sch.2 Pt.II para.5; 1991 FA Sch.3 Pt.I para.23; Road Traffic Act 1991 (c.40) Sch.4 para.5; 1993 FA s.18(2)(b).

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V(E)A Sch.3 Pt.I paras.1, 6, Pt.II paras.2, 3; 1989 FA Sch.2 para.2(f); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(b).

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V(E)A Sch.4 Pt.I paras.1, 15(1), 16; 1982 FA Sch.5 Pt.A; 1990 FA Sch.2 Pt.II para.2; 1991 FA Sch.3 Pt.I para.22; 1993 FA s.17(5); 1994 FA Sch.2 para.19(2).

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V(E)A Sch.4 Pt.I paras.2, 3, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.2.

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V(E)A Sch.4 Pt.I paras.4, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.2; 1994 FA s.4(5).

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12	V(E)A Sch.4 Pt.I paras.6, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.4.
13	V(E)A s.38(1), Sch.4 Pt.I paras.8(1), (3), 16; 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
14	V(E)A Sch.4 Pt.I paras.9(3), 16; 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
15	V(E)A Sch.4 Pt.I para.10(1), (3); 1982 FA Sch.5 Pt.A.
16	V(E)A Sch.4 Pt.I paras.11, 15(1A), Sch.4A para.3; 1982 FA Sch.5 Pt.A ;1988 FA Sch.2 Pt.II paras.4, 5; 1989 FA Sch.2 para.4(a); 1994 FA Sch.2 para.19(4).
17	V(E)A s.38(1), Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.
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para.1	V(E)A ss.4(1)(aa), 38(3); Finance Act 1980 (c.48) s.4(4).
2	V(E)A s.4(1)(e).
3	V(E)A s.4(1)(ka); 1990 FA s.6(3).
4	V(E)A s.4(1)(a), (2), (3)(c)(i); 1991 FA s.8(4), Sch.3 Pt.I para.3.
5	V(E)A s.4(1)(b); 1994 FA Sch.2 para.3.
6	V(E)A s.4(1)(c), (2); 1990 FA s.6(5).
7	V(E)A s.7(4A); National Health Service and Community Care Act 1990 (c.19) Sch.8 para.2; 1991 FA Sch.3 Pt.I para.5(4).
8	V(E)A s.4(1)(l); National Health Service (Vehicles) Order 1974 (S.I.1974/168) Art.3; National Health Service (Vehicles) (Scotland) Order 1974 (S.I.1974/1491) Art.3; National Health Service Act 1977 (c.49) Sch.14 para.1(1)(a); National Health Service (Scotland) Act 1978 (c.29) Sch.15 paras.1(1)(a), 2; Interpretation Act 1978 (c.30) s.17(2)(a).
9	V(E)A s.4(1)(ca), (2); 1990 FA s.6(2), (5).
10	V(E)A s.4(1)(cb); 1991 FA s.8(2).
11	V(E)A s.4(1)(f).
12	V(E)A s.4(1)(h), (2).
13	V(E)A s.4(1)(d).

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14	V(E)A s.7(3).
15	V(E)A s.4(1)(i).
16	V(E)A s.4(1)(j), (2), (3)(b), (c)(iii); 1991 FA Sch.3 Pt.I para.3.
17	V(E)A s.4(1)(k), (2), (3)(c)(iv); 1986 FA Sch.2 Pt.I para.2; 1991 FA Sch.3 Pt.I para.3.
18	V(E)A s.4(1)(g); Finance Act 1972 (c.41) s.128(3).
19	V(E)A s.7(2), (2A); Finance Act 1978 (c.42) s.8(1); Finance Act 1980 (c.48) s.4(6); Finance Act 1984 (c.43) s.5(1) to (3); Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) Sch.2 para.1; 1991 FA Sch.3 Pt.I para.5(1)(a), (2); Social Security (Consequential Provisions) Act 1992 (c.6) s.2(2), (4); Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c.9) s.2(2), (4); 1994 FA Sch.2 para.5(a).
20	V(E)A s.4(1)(kb), (1A) to (1D); 1990 FA s.6(3), (4).
21	V(E)A s.7(1).
22	V(E)A s.5; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(2) (a) to (c); 1991 FA Sch.3 Pt.I para.4; Road Traffic Act 1991 (c.40) Sch.4 para.4.
23	V(E)A s.6(1), (3); Finance Act 1972 (c.41) s.55(6); Value Added Tax Act 1983 (c.55) Sch.9 para.2; 1992 (No.2) FA Sch.3 para.91.
24	V(E)A ss.7(3A), 38(1); 1986 FA Sch.2 Pt.I para.3.
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7	V(E)A s.23(5); Finance Act 1978 (c.42) s.8(4); 1994 FA Sch.2 paras.11(4), 23; Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 (S.I.1993/2272) Sch.
8	V(E)A ss.16(4) to (5A), 39(2), Sch.7 Pt.II para.4; 1986 FA Sch.2 Pt.I paras.4(5) to (7); 1993 FA s.19.
9	1991 FA s.9(6).
10	1987 FA Sch.1 Pt.III para.16(4).

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1989 FA s.10(4).

Sch. 5

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