



Vehicle Excise and Registration Act 1994

CHAPTER 22

VEHICLE EXCISE AND REGISTRATION ACT 1994

PART I

VEHICLE EXCISE DUTY AND LICENCES

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- 7 Issue of vehicle licences.
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- 7C Recovery of section 7A supplements: Scotland
- 8 Vehicles removed into UK.
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- 10 Transfer and surrender of vehicle licences.

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- 14 Trade licences: supplementary.

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

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- 32 Sections 29 to 31: supplementary.
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- 36 Dishonoured cheques: additional liability.

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

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- 42 Not fixing registration mark.
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- 46 Duty to give information.
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SCHEDULES

SCHEDULE 1 — Annual rates of duty

Part I — GENERAL

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

Vehicles to which this Part applies

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

Graduated rates of duty

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

The reduced rate

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

The standard rate

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

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The premium rate

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

Meaning of “prescribed”

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

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

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

Vehicles to which this Part applies

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

Annual rate of duty

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

Basic rate

8

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

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

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

Tractive units exceeding 7,500 kilograms train weight

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

Farmers’ goods vehicles and showmen’s goods vehicles

12

Vehicles with reduced plated weights

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

Vehicles for conveying machines

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

Goods vehicles used partly for private purposes

15

Exceptions

- 16 (1) This Part does not apply to—

Meaning of “trailer”

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

Meaning of “island goods vehicle”

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

Other expressions

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

SCHEDULE 2 — Exempt vehicles

Electrically propelled vehicles

1

Old vehicles

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

Trams

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

Electrically assisted pedal cycles

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

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Vehicles not for carriage

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

Police vehicles

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

Fire engines etc.

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

Ambulances and health service vehicles

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

Mine rescue vehicles etc.

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

Lifeboat vehicles

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

Road construction and maintenance vehicles

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

Vehicles for disabled people

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

Vehicles used between different parts of land

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

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

- 21

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Vehicle testing etc.

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

Vehicles for export

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

Vehicles imported by members of foreign armed forces etc.

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

Light passenger vehicles with low CO₂ emissions

- 25 A vehicle is an exempt vehicle if—

SCHEDULE 2A —

Immobilisation

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

Offences connected with immobilisation

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

Removal and disposal of vehicles

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

Offences as to securing possession of vehicles

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

Payment of sum where licence not produced

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

Offences relating to vouchers

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

Vouchers: general

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

Disputes

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

Authorised persons

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

Application of provisions

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

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Interpretation

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

SCHEDULE 3 — Consequential amendments

The Scrap Metal Dealers Act 1964 (c. 69)

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

The Finance Act 1966 (c. 18)

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

The Wireless Telegraphy Act 1967 (c. 72)

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

The Port of London Act 1968 (c. xxxii)

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

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

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

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

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

The Control of Pollution Act 1974 (c. 40)

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

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

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

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

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

The National Health Service Act 1977 (c. 49)

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

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

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

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

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

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

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

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

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

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

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

The Hydrocarbon Oil Duties Act 1979 (c. 5)

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

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

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

The Road Traffic Regulation Act 1984 (c. 27)

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

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

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

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

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

The Finance Act 1986 (c. 41)

21

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

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

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

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

The Road Traffic Act 1988 (c. 52)

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

The Road Traffic Offenders Act 1988 (c. 53)

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

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

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

The Environmental Protection Act 1990 (c. 43)

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

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

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

The Road Traffic Act 1991 (c. 40)

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

The Criminal Justice Act 1991 (c. 53)

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

The Severn Bridges Act 1992 (c. 3)

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

The Finance Act 1994 (c. 9)

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

SCHEDULE 4 — Transitionals etc

General transitionals and savings

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

Preservation of old transitionals and savings

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

Exemption for disabled passengers

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

Trade licences

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

Combined road-rail transport of goods

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

Regulations about registration and licensing

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

Assignment of registration marks

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

SCHEDULE 5 — Repeals and revocations

Part I — REPEALS

Part II — REVOCATIONS

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