



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

1 Duty and licences.

- (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 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”.

Status:

Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation:

Vehicle Excise and Registration Act 1994, Section 1 is up to date with all changes known to be in force on or before 25 July 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.