



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Trade licences

13 Trade licences: duration and amount of duty.

(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 [^{F1}and ending no later than the relevant date].

[^{F2}(1A) In subsection (1)(c) “the relevant date” means—

- (a) in relation to a licence taken out for a period beginning with the first day of any of the months February to June in any year, 31st December of that year;
- (b) in relation to a licence taken out for a period beginning with the first day of any of the months August to December in any year, 30th June of the following year.]

(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

Status: Point in time view as at 27/07/1999. This version of this provision has been superseded.

Changes to legislation: *Vehicle Excise and Registration Act 1994, Section 13 is up to date with all changes known to be in force on or before 24 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. (See end of Document for details)*

- (b) otherwise, the annual rate currently applicable to a vehicle under paragraph [F3]paragraph 1(2) 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.

Textual Amendments

- F1** Words in s. 13(1)(c) inserted (1.5.1995 with effect as mentioned in [Sch. 4 para. 31\(3\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 Pt. V para. 31\(1\)\(3\)](#)
- F2** S. 13(1A) inserted (1.5.1995 with effect as mentioned in [Sch. 4 para. 31\(3\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 Pt. V para. 31\(2\)\(3\)](#)
- F3** Words in s. 13(3)(b) substituted (27.7.1999 with effect as mentioned in [s. 8\(5\)](#) of the amending Act) by [1999 c. 16, s. 8\(4\)\(5\)](#)

Status:

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Changes to legislation:

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