



# Vehicle Excise and Registration Act 1994

## 1994 CHAPTER 22

### PART I

#### VEHICLE EXCISE DUTY AND LICENCES

##### *Vehicle licences*

#### **8 Vehicles removed into UK.**

- (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.

**Status:**

Point in time view as at 01/04/2009. This version of this provision has been superseded.

**Changes to legislation:**

Vehicle Excise and Registration Act 1994, Section 8 is up to date with all changes known to be in force on or before 16 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.