



Finance Act 2008

2008 CHAPTER 9

PART 8

MISCELLANEOUS

Vehicle excise duty

144 Rebates

- (1) VERA 1994 is amended as follows.
- (2) In section 10 (transfer and surrender of vehicle licences), omit subsections (2) and (3) and, in the heading, “**and surrender**”.
- (3) For section 19 (rebates on surrender of licences) substitute—

“19 Rebates

- (1) If the relevant person makes an application to the Secretary of State under this subsection for a rebate of the duty paid on a vehicle licence in force for a vehicle, the person is entitled to receive from the Secretary of State the amount specified in subsection (2).
- (2) That amount is an amount equal to one-twelfth of the annual rate of duty chargeable on the licence (at the time when it was taken out) in respect of each complete month of the period of the currency of the licence which is unexpired when the application is made.
- (3) An application under subsection (1) may only be made if—
 - (a) the vehicle has been stolen,
 - (b) the vehicle has been destroyed and the Secretary of State is notified of that,
 - (c) an application for a nil licence for the vehicle is made in accordance with regulations under section 22,

Status: This is the original version (as it was originally enacted).

- (d) the vehicle is neither used nor kept on a public road and the particulars and declaration required to be furnished and made by regulations under section 22(1D) are furnished and made in relation to it in accordance with the regulations,
 - (e) the vehicle has been sold or disposed of and the particulars prescribed by regulations under section 22(1)(d) are furnished in relation to it in accordance with the regulations, or
 - (f) the vehicle has been removed from the United Kingdom with a view to its remaining permanently outside the United Kingdom and the Secretary of State is notified of that.
- (4) In subsection (1) “the relevant person” means the person in whose name the vehicle is registered at the time when the application is made; but in a case within subsection (3)(e) also includes the person in whose name it was registered immediately before being sold or disposed of.
- (5) The Secretary of State may specify conditions which must be complied with by a person before making an application under subsection (1).
- (6) The conditions that may be specified include (in particular)—
- (a) a condition requiring the surrender of the licence,
 - (b) a condition requiring that particulars which are required to be furnished to the Secretary of State are transmitted to the Secretary of State by such electronic means as may be specified, and
 - (c) in a case within subsection (3)(a), conditions relating to the reporting to the police that the vehicle has been stolen.
- (7) Where an application is made under subsection (1) and the licence is not surrendered on the making of the application, it ceases to be in force when the application is made.
- (8) Where a trade licence is surrendered to the Secretary of State under section 14(2), the holder of the licence 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 (at the time when it was taken out) in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender.”
- (4) In section 22(1D) (requirement to furnish particulars etc in certain circumstances), omit paragraph (a) (surrender under section 10(2)).
- (5) In—
- (a) section 31(7)(a),
 - (b) section 31B(9)(a)(i), and
 - (c) section 31C(7)(a),
- (meaning of “expiry”), after “surrender” insert “or ceasing to be in force under section 19(7)”.
- (6) In consequence of the amendment made by subsection (3), omit section 14 of FA 2001.
- (7) The amendments made by this section come into force on 1 January 2009.