



Vehicle Excise and Registration Act 1994

CHAPTER 22

VEHICLE EXCISE AND REGISTRATION ACT 1994

PART I

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- 4 Amount of duty.
- 5 Exempt vehicles.
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- 7 Issue of vehicle licences.
- 7A Supplement payable on vehicle ceasing to be appropriately covered
- 7B Section 7A supplements: further provisions
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- 8 Vehicles removed into UK.
- 9 Temporary vehicle licences.
- 10 Transfer ... of vehicle licences.

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- 13 Trade licences: duration and amount of duty.
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- 28A Power of constables etc. to require production of registration documents

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31C Penalties for offences under section 31A

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- 32 Sections 29 to 31C: supplementary.
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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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SCHEDULES

SCHEDULE 1 — Annual rates of duty

Part I — GENERAL

- 1 (1) Except in the case of a vehicle having an...
- 1ZA (1) The annual rate of vehicle excise duty applicable to...
 - Part IA — LIGHT PASSENGER VEHICLES REGISTERED BEFORE 1 APRIL 2017:
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...

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The standard rate

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

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 1AA — LIGHT PASSENGER VEHICLES REGISTERED ON OR AFTER 1
APRIL 2017

Vehicles to which this Part applies etc

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

Exemption from paying duty on first vehicle licence for certain vehicles

1GB (1) No vehicle excise duty shall be paid on the...

Graduated rates of duty payable on first vehicle licence

1GC (1) This paragraph applies for the purpose of determining the...

Rates of duty payable on any other vehicle licence for vehicle

1GD (1) For the purpose of determining the rate at which...

Higher rates of duty: vehicles with a price exceeding £40,000

1GE (1) Sub-paragraph (2) applies for the purpose of determining the...

Calculating the price of a vehicle

1GF (1) For the purposes of paragraph 1GE(1)(a) and (3)(a) the...

Meaning of “taxi capable of zero emissions”

1GG (1) The Secretary of State may by regulations make provision...
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...

1L In paragraph 1K— “Type I test” means a...

1M

Part II — MOTORCYCLES

2 (1) The annual rate of vehicle excise duty applicable to...

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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
4B
4C
4D
4E
4EE
4F
4G
4H

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 Annual rates of duty

Rigid goods vehicles exceeding 3,500 kgs revenue weight

- 9 (1) Subject to sub-paragraphs (2) and (3) and paragraph 11D,...
- 9A
- 9B Annual rates of duty
- 10 (1) This paragraph applies to relevant rigid goods vehicles.

Tractive units exceeding 7,500 kilograms train weight

- 11 (1) Subject to sub-paragraphs (2) and (3), and paragraphs 11C...
- 11A
- 11B Annual rates of duty
- 11C (1) This paragraph applies to a tractive unit that—

Annual rates of duty

- 11D Annual rates of duty

Farmers' goods vehicles and showmen's goods vehicles

- 12 Annual rates of duty

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...

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Goods vehicles used partly for private purposes

15 Annual rates of duty

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 Exempt vehicles

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....

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 and rescue...

Ambulances, medical courier vehicles and health service vehicles

6 (1) An ambulance is an exempt vehicle.

6A (1) A vehicle is an exempt vehicle if—

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.

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

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—

Tractors

- 20B (1) A vehicle is an exempt vehicle if it is—...

Light agricultural vehicles

- 20C (1) A vehicle is an exempt vehicle if it is...

Agricultural engines

- 20D An agricultural engine is an exempt vehicle.

Mowing machines

- 20E A mowing machine is an exempt vehicle.

Steam powered vehicles

- 20F A steam powered vehicle is an exempt vehicle.

Electrically propelled vehicles

- 20G (1) An electrically propelled vehicle is an exempt vehicle.

Snow ploughs

- 20H A vehicle is an exempt vehicle when it is—

Gritters

- 20J A vehicle is an exempt vehicle if it is constructed...

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

21 Exempt vehicles

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 (1) A vehicle is an exempt vehicle if—

SCHEDULE 2A — Immobilisation, removal and disposal of vehicles

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...

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Application of provisions

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

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)...

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

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

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...

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The Environmental Protection Act 1990 (c. 43)

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

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...

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SCHEDULE 5 — Repeals and revocations

Part I — REPEALS

Part II — REVOCATIONS

— TABLE OF DERIVATIONS

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 7(5B)(5C) inserted (temp.) by S.I. 2019/648 reg. 3(2)(a) (This amendment not applied to legislation.gov.uk. Reg. 3(2)(a) substituted immediately before IP completion day by S.I. 2020/1393, regs. 1(2), 2(3)(a)(i))
- s. 22(1)(a) words substituted by 2006 c. 49 s. 47(5)
- s. 22(1)(d) words inserted by 2006 c. 49 s. 47(7)(a)
- s. 22(1)(d) words substituted by 2006 c. 49 s. 47(7)(b)
- s. 22(1)(d) words substituted by 2006 c. 49 s. 47(7)(c)
- s. 22(1)(h) words substituted by 2006 c. 49 s. 47(8)
- s. 22A(6) words inserted by 2006 c. 49 s. 48(3)
- s. 45(1) words inserted by 2006 c. 49 s. 47(12)
- s. 45(2A) words inserted by 2006 c. 49 s. 47(13)(a)
- s. 45(2A) words substituted by 2006 c. 49 s. 47(13)(b)
- Sch. 1 para. 1GE(1)(c) substituted by 2023 c. 1 s. 10(4)(b)(7)
- Sch. 1 para. 1B Table substituted by 2023 c. 30 s. 324(3)(11)
- Sch. 1 para. 1GC Table 1 substituted by 2023 c. 30 s. 324(5)(11)
- Sch. 1 para. 1GC Table 2 substituted by 2023 c. 30 s. 324(6)(11)
- Sch. 1 para. 1(2) sum substituted by 2023 c. 30 s. 324(2)(a)(11)
- Sch. 1 para. 1(2A) sum substituted by 2023 c. 30 s. 324(2)(b)(11)
- Sch. 1 para. 1GD(1)(a) sum substituted by 2023 c. 30 s. 324(7)(a)(11)
- Sch. 1 para. 1GD(1)(b) sum substituted by 2023 c. 30 s. 324(7)(b)(11)
- Sch. 1 para. 1GE(2)(a) sum substituted by 2023 c. 30 s. 324(8)(a)(11)
- Sch. 1 para. 1GE(2)(b) sum substituted by 2023 c. 30 s. 324(8)(b)(11)
- Sch. 1 para. 1J(a) sum substituted by 2023 c. 30 s. 324(9)(11)
- Sch. 1 para. 2(1)(a) sum substituted by 2023 c. 30 s. 324(10)(a)(11)
- Sch. 1 para. 2(1)(b) sum substituted by 2023 c. 30 s. 324(10)(b)(11)
- Sch. 1 para. 2(1)(c) sum substituted by 2023 c. 30 s. 324(10)(c)(11)
- Sch. 1 para. 2(1)(d) sum substituted by 2023 c. 30 s. 324(10)(d)(11)
- Sch. 1 para. 1B Table word substituted by 2023 c. 1 s. 10(5)(b)(ii)(7)
- Sch. 1 para. 1(2) words inserted by 2023 c. 1 s. 10(5)(a)(i)(7)
- Sch. 1 para. 1(2A) words inserted by 2023 c. 1 s. 10(5)(a)(ii)(7)
- Sch. 1 para. 1B Table words inserted by 2023 c. 1 s. 10(5)(b)(i)(7)
- Sch. 1 para. 1GC Table 1 words inserted by 2023 c. 1 s. 10(5)(c)(i)(7)
- Sch. 1 para. 1GC Table 2 words inserted by 2023 c. 1 s. 10(5)(c)(ii)(7)
- Sch. 1 para. 1J(a) words inserted by 2023 c. 1 s. 10(5)(d)(i)(7)
- Sch. 1 para. 1J(b) words inserted by 2023 c. 1 s. 10(5)(d)(ii)(7)
- Sch. 1 para. 2(1)(a) words inserted by 2023 c. 1 s. 10(4)(c)(i)(7)
- Sch. 1 para. 2(3) words inserted by 2023 c. 1 s. 10(4)(c)(ii)(7)
- Sch. 1 para. 1B words substituted by 2023 c. 30 s. 324(4)(11)
- Sch. 1 para. 1GB and cross-heading omitted by 2023 c. 1 s. 10(4)(a)(7)
- Sch. 2 para. 20G(2)(a) omitted by 2023 c. 1 s. 10(2)(a)(ii)(7)
- Sch. 2 para. 20G(2)(b) omitted by 2023 c. 1 s. 10(2)(a)(ii)(7)
- Sch. 2 para. 20G(3) omitted by 2023 c. 1 s. 10(2)(b)(7)
- Sch. 2 para. 7(b) words omitted by 2012 c. 7 Sch. 14 para. 64
- Sch. 2 para. 25 and cross-heading omitted by 2023 c. 1 s. 10(3)(7)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by 2006 c. 49 s. 47(2)
- s. 7(5)(za) inserted by 2006 c. 49 s. 47(3)
- s. 22(1)(aa) inserted by 2006 c. 49 s. 47(6)
- s. 22(1AA) inserted by 2006 c. 49 s. 47(9)
- s. 22(1BA) inserted by 2006 c. 49 s. 47(10)
- Sch. 1 para. 1N inserted by 2023 c. 1 s. 10(5)(e)(7)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by 2023 c. 1 s. 10(2)(a)(i)(7)