



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Additional duty, rebates etc.

15 Vehicles becoming chargeable to duty at higher rate.

(1) Where—

- (a) a vehicle licence has been taken out for a vehicle at any rate of vehicle excise duty, and
- (b) at any time while the licence is in force the vehicle is used so as to subject it to a higher rate,

duty at the higher rate becomes chargeable in respect of the licence for the vehicle.

(2) For the purposes of subsection (1) a vehicle is used so as to subject it to a higher rate if it is used in an altered condition, in a manner or for a purpose which—

- (a) brings it within, or
- (b) if it was used solely in that condition, in that manner or for that purpose, would bring it within,

a description of vehicle to which a higher rate of duty is applicable.

^{F1}(2A)

(3) For the purposes of subsection (1) a vehicle in respect of which a lower rate of duty is chargeable by virtue of regulations under paragraph 13 of Schedule 1 is also used so as to subject it to a higher rate if it is used in contravention of a condition imposed under or by virtue of sub-paragraph (2) of that paragraph.

(4) [^{F2}Subject to section 7(5),]Where duty at a higher rate becomes chargeable under subsection (1) in respect of a vehicle licence, the licence may be exchanged for a new vehicle licence for the period—

Status: This version of this cross heading contains provisions that are prospective.

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- (a) beginning with the date on which the higher rate of duty becomes chargeable, and
 - (b) ending with the period for which the original licence was issued.
- (5) A new vehicle licence may be obtained under subsection (4) only on payment of the appropriate proportion of the difference between—
- (a) the amount of duty payable on the original licence, and
 - (b) the amount of duty payable on a vehicle licence taken out for the period for which the original licence was issued but at the higher rate of duty.
- (6) For the purposes of subsection (5) “the appropriate proportion” means the proportion which the number of months in the period—
- (a) beginning with the date on which the higher rate of duty becomes chargeable, and
 - (b) ending with the period for which the original licence was issued,
- bears to the number of months in the whole of the period for which the original licence was issued (any incomplete month being treated as a whole month).
- (7) If the higher rate has been changed since the issue of the original licence, the amount under subsection (5)(b) is calculated as if that rate had been in force at all material times at the level at which it is in force when it becomes chargeable.

Textual Amendments

- F1** S. 15(2A) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 10\(c\)](#)
- F2** Words in s. 15(4) inserted (1.5.1995 with effect as mentioned in [Sch. 4 para. 29](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 Pt. IV paras. 19, 29](#)

Modifications etc. (not altering text)

- C1** S. 15 restricted (1.5.1995 with effect as mentioned in [Sch. 4 para. 39\(1\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 Pt. IX para. 39](#)
- S. 15 restricted (29.4.1996 with effect as mentioned in [s. 17\(12\)](#) of the amending Act) by [1996 c. 8, s. 17\(12\)\(13\)](#)
- S. 15 modified (27.7.1999) by [1999 c. 16, s. 9](#), [Sch. 1 para. 9\(3\)-\(5\)](#)

[^{F3}15A Exception for tractive units from charge at higher rate

- (1) Where—
- (a) a vehicle licence has been taken out for a tractive unit, and
 - (b) the licence was taken out at a rate of vehicle excise duty applicable to a tractive unit which is to be used with semi-trailers with a minimum number of axles,
- duty at a higher rate does not become chargeable under section 15 by reason only that while the licence is in force the tractive unit is used with a semi-trailer with fewer axles than that minimum number, if the condition in subsection (2) is satisfied.
- (2) The condition is that the rate of duty at which the licence was taken out is equal to or exceeds the rate which would have been applicable if the revenue weight of the tractive unit had been a weight equal to the actual laden weight, at the time of the use, of the articulated vehicle consisting of the tractive unit and the semi-trailer.]

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Textual Amendments

- F3** S. 15A inserted (10.7.2003 with effect as mentioned in s. 16(3) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 16\(1\)](#)

16 Exceptions from charge at higher rate in case of tractive units.

F4

Textual Amendments

- F4** S. 16 repealed (10.7.2003 with effect as mentioned in s. 16(3) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 16\(2\), 216, Sch. 43 Pt. 1\(4\)](#)

17 Other exceptions from charge at higher rate.

(1) Where a vehicle licence has been taken out for a vehicle of any description, duty at a higher rate applicable to a vehicle of another description does not become chargeable under section 15 unless the vehicle as used while the licence is in force satisfies all the conditions which must be satisfied in order to bring the vehicle into the other description of vehicle for the purposes of vehicle excise duty.

(2) Where—

- (a) duty has been paid in respect of a vehicle at a rate applicable under Part VIII of Schedule 1, and
- (b) the vehicle is to a substantial extent being used for the conveyance of goods or burden belonging to a particular person (whether the person keeping the vehicle or not),

duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used for the conveyance without charge in the course of their employment of employees of the person to whom the goods or burden belong.

F5(3)

(4)

(5)

(6)

(7)

(8) This section does not have effect where section 15 applies by reason of the use of a vehicle in contravention of a condition imposed under or by virtue of paragraph 13(2) of Schedule 1.

Textual Amendments

- F5** S. 17(3)-(7) repealed (1.5.1995 with effect in accordance with Sch. 29 Pt. V(2) Note of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 15, 16, Sch. 29 Pt. V\(2\) Note](#)

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18 Vehicles for export becoming liable to VAT.

- (1) Where, by virtue of sub-paragraph (2) of paragraph 23 of Schedule 2, a vehicle which is an exempt vehicle under sub-paragraph (1) of that paragraph is deemed never to have been an exempt vehicle under that sub-paragraph, vehicle excise duty is payable—
- (a) by the person by whom the vehicle was acquired from its manufacturer, in relation to the whole period since the registration of the vehicle, or
 - (b) by any other person who is for the time being the keeper of the vehicle, in relation to the period since the vehicle was first kept by him,
- unless, or except to the extent that, the Secretary of State waives payment of the duty.
- (2) Subsection (1) is without prejudice to section 30; but duty with respect to a vehicle is not payable by a person under that subsection in relation to any part of a period if an amount with respect to it has been ordered to be paid by him under that section in relation to the part of the period.

[^{F6}19 Rebates

- (1) [^{F7}If any of the rebate conditions is satisfied in relation to a vehicle in respect of which a vehicle licence is in force, the relevant person is entitled to receive (by way of rebate of duty paid on the licence)] [^{F8}the relevant amount from the Secretary of State].

[^{F9}(2)]

[^{F10}(3) The rebate conditions are as follows—

- (a) the vehicle has been stolen and the Secretary of State has been notified of that by the relevant person,
- (b) the vehicle has been destroyed and the Secretary of State has been notified of that by the relevant person,
- (c) a nil licence for the vehicle has been issued in accordance with regulations under section 22,
- (d) a qualifying application for a vehicle licence for the vehicle has been received by the Secretary of State,
- (e) 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) have been furnished and made in relation to it in accordance with the regulations,
- (f) the vehicle has been sold or disposed of and the particulars prescribed by regulations under section 22(1)(d) have been furnished in relation to it in accordance with the regulations, or
- (g) 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 has been notified of that by the relevant person,]

[^{F11}(h) a relevant application for a vehicle licence for the vehicle has been received by the Secretary of State.]

[^{F12}(3ZA) An application for a vehicle licence is a qualifying application for the purposes of subsection [^{F13}(3)(d)] if—

- (a) paragraph 1ZA of Schedule 1 applies to the vehicle when the application is made, but
- (b) that paragraph did not apply to the vehicle when the licence which is unexpired when the application is made was taken out.]

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[^{F14}(3ZB) An application for a vehicle licence is a relevant application for the purposes of subsection (3)(h) if—

- (a) there is an unexpired licence for the vehicle in respect of which the application is made,
- (b) when the unexpired licence was taken out, the vehicle was chargeable to HGV road user levy under section 5 of the HGV Road User Levy Act 2013 at a rate applicable to a vehicle that does not meet Euro 6 emissions standards, and
- (c) the vehicle now meets those standards, and an application for a rebate of HGV road user levy has been made under section 7 of that Act as a result of an entitlement arising under subsection (2A) of that section.]

[^{F15}(3A) Subject to [^{F16}subsections (3B) and (3C)], the relevant 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 [^{F17}when the rebate condition is satisfied].

(3B) Where—

- (a) the licence is the first vehicle licence for the vehicle,
- [^{F18}(b) the rebate condition in question is that in subsection (3)(e), (f) or (g), and]
- (c) the annual rate of duty rate chargeable on the licence (at the time when it was taken out) would have been lower if it had not been the first vehicle licence for the vehicle,

the relevant amount is an amount equal to one-twelfth of that lower annual rate of duty in respect of each such complete month.]

[^{F19}(3C) Where the annual rate of duty chargeable on a vehicle licence at the time when it was taken out is determined in accordance with paragraph 1GE(2) of Schedule 1 (higher rates of duty: vehicles with a price exceeding £40,000) the relevant amount is given by—

$$\frac{(H \times R) + (L \times P)}{12}$$

where—

H is the annual rate of duty chargeable on the licence at the time when it was taken out;

R is the number of complete months (if any) of that part of the currency of the licence which is unexpired—

- (a) in respect of which the rebate condition is satisfied, and
- (b) which are within the period of six years beginning with the day of registration;

L is the annual rate of duty that would have been chargeable on the licence at the time when it was taken out if that time had been after the period of six years beginning with the day of registration;

P is the number of complete months (if any) of that part of the currency of the licence which is unexpired—

- (a) in respect of which the rebate condition is satisfied, and
- (b) which are not within R.

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- (3D) In subsection (3C) the “day of registration” means the day on which the vehicle in respect of which the licence is in force was first registered under this Act or under the law of a country or territory outside the United Kingdom.]
- [^{F20}(4) In subsections (1) and (3) “the relevant person” means the person in whose name the vehicle is registered immediately before the rebate condition is satisfied.]
- [^{F21}(5) The Secretary of State may specify requirements which must be complied with before a rebate condition can be satisfied.
- (5A) The requirements that may be specified include (in particular)—
- (a) a requirement 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
 - (b) in a case within subsection (3)(a), requirements relating to the reporting to the police that the vehicle has been stolen.]
- [^{F22}(7) Where any of the rebate conditions [^{F23}(other than the condition in subsection (3)(h))] is satisfied in relation to a licence, the licence ceases to be in force.]
- [^{F24}(7A) Where the rebate condition in subsection (3)(h) is satisfied in relation to a licence, the licence ceases to be in force immediately before the first day of the period for which the relevant person is treated as not having paid levy in respect of the vehicle as a result of section 19(3)(c) of the HGV Road User Levy Act 2013.]
- (8) Where a [^{F25}request is made] under section 14(2), the [^{F26}holder of the trade 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 [^{F27}the request is received by the Secretary of State].]

Textual Amendments

- F6** S. 19 substituted (1.1.2009) by [Finance Act 2008 \(c. 9\), s. 144\(3\)\(7\)](#)
- F7** Words in s. 19(1) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(2\), 22](#)
- F8** Words in s. 19(1) substituted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 3\(2\)](#)
- F9** S. 19(2) omitted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 4 para. 3\(3\)](#)
- F10** S. 19(3) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(3\), 22](#)
- F11** S. 19(3)(h) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(8\)\(a\)](#)
- F12** S. 19(3ZA) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\), Sch. 37 paras. 2\(3\), 7](#)
- F13** Word in s. 19(3ZA) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(4\), 22](#)
- F14** S. 19(3ZB) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(8\)\(b\)](#)
- F15** S. 19(3A)(3B) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 3\(4\)](#)
- F16** Words in s. 19(3A) substituted (with effect in accordance with s. 105(4) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 105\(2\)](#)
- F17** Words in s. 19(3A) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(5\), 22](#)
- F18** S. 19(3B)(b) and word substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(6\), 22](#)

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- F19** S. 19(3C)(3D) inserted (with effect in accordance with s. 105(4) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 105\(3\)](#)
- F20** S. 19(4) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(7\), 22](#)
- F21** S. 19(5)(5A) substituted for s. 19(5)(6) (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(8\), 22](#)
- F22** S. 19(7) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(9\), 22](#)
- F23** Words in s. 19(7) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(8\)\(c\)](#)
- F24** S. 19(7A) inserted (with effect in accordance with s. 60(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(8\)\(d\)](#)
- F25** Words in s. 19(8) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(10\)\(a\), 22](#)
- F26** Words in s. 19(8) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(10\)\(b\), 22](#)
- F27** Words in s. 19(8) substituted (1.10.2014) by [Finance Act 2014 \(c. 26\), Sch. 19 paras. 6\(10\)\(c\), 22](#)

[^{F28}19A Payment for licences by cheque.

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence on receipt of a cheque for the amount of the duty payable on it.
- (2) In a case where—
 - (a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured, and
 - (b) the Secretary of State sends a notice ^{F29}... to the person informing him that the licence is void as from the time when it was granted,the licence shall be void as from the time when it was granted.
- (3) In a case where—
 - (a) a vehicle licence or a trade licence is issued to a person on receipt of a cheque which is subsequently dishonoured,
 - (b) the Secretary of State sends a notice ^{F30}... to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
 - (c) the requirement in the notice is not complied with, and
 - (d) the Secretary of State sends a further notice ^{F31}... to the person informing him that the licence is void as from the time when it was granted,the licence shall be void as from the time when it was granted.
- (4) Section 102 of the ^{M1}Customs and Excise Management Act 1979 (payment for excise licences by cheque) shall not apply in relation to a vehicle licence or a trade licence.]

Textual Amendments

- F28** S. 19A inserted (1.5.1995 with effect as mentioned in [Sch. 4 para. 32\(4\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 Pt. V para. 32\(1\)\(4\)](#)
- F29** Words in s. 19A(2)(b) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 89\(5\)\(a\)\(10\)](#)
- F30** Words in s. 19A(3)(b) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 89\(5\)\(b\)\(10\)](#)
- F31** Words in s. 19A(3)(d) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 89\(5\)\(b\)\(10\)](#)

Marginal Citations

- M1** 1979 c. 2.

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[^{F32}19B Issue of licences before payment of duty.

- (1) The Secretary of State may, if he thinks fit, issue a vehicle licence or a trade licence to a person who has agreed with the Secretary of State to pay the duty payable on the licence in a manner provided for in the agreement.

[An agreement to pay the duty payable on a vehicle licence or a trade licence may ^{F33}(1A) provide—

- (a) for the duty to be paid by instalments,
- (b) that if any of the rebate conditions in section 19(3) is satisfied in relation to the vehicle for which the licence was issued, the licence is to cease to be in force from the time specified in the agreement and any instalments falling due after that time are no longer to be due, and
- (c) for any instalments falling due after a request under section 14(2) is received by the Secretary of State no longer to be due.]

(2) In a case where—

- (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
- (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement, and
- (c) the Secretary of State sends a notice ^{F34}... to the person informing him that the licence is void as from the time when it was granted,

the licence shall be void as from the time when it was granted.

(3) In a case where—

- (a) paragraphs (a) and (b) of subsection (2) apply,
- (b) the Secretary of State sends a notice ^{F35}... to the person requiring him to secure that the duty payable on the licence is paid within such reasonable period as is specified in the notice,
- (c) the requirement in the notice is not complied with, and
- (d) the Secretary of State sends a further notice ^{F36}... to the person informing him that the licence is void as from the time when it was granted,

the licence shall be void as from the time when it was granted.

[But subsections (2) and (3) do not apply in a case where the agreement under ^{F37}(4) subsection (1) provides for the duty payable to be paid by more than one instalment (and for this case see subsection (5)).

(5) In a case where—

- (a) a vehicle licence or a trade licence is issued to a person in accordance with subsection (1),
- (b) the duty payable on the licence is not received by the Secretary of State in accordance with the agreement,
- (c) the agreement provides for the duty payable to be paid by more than one instalment,
- (d) the Secretary of State sends a notice to the person requiring the person to secure that the duty payable on the licence (both in respect of instalments which have fallen due and in respect of future instalments) is paid within the period specified in the notice,
- (e) the requirement in the notice is not complied with, and

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- (f) the Secretary of State sends a further notice to the person informing that person that the licence is void from the time specified in the notice, the licence is to be void from the time specified.]]

Textual Amendments

- F32** S. 19B inserted (19.3.1997) by [1997 c. 16, s. 19\(1\)](#)
F33 [S. 19B\(1A\)](#) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(6\)\(a\)\(10\)](#)
F34 Words in [s. 19B\(2\)\(c\)](#) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 89\(6\)\(b\)\(10\)](#)
F35 Words in [s. 19B\(3\)\(b\)](#) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 89\(6\)\(c\)\(10\)](#)
F36 Words in [s. 19B\(3\)\(d\)](#) omitted (1.10.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 89\(6\)\(c\)\(10\)](#)
F37 [S. 19B\(4\)\(5\)](#) inserted (1.10.2014) by [Finance Act 2014 \(c. 26\), s. 89\(6\)\(d\)\(10\)](#)

[^{F38}19C Fee for payment of duty by credit card

- (1) This section applies where—
- a person applies for a vehicle licence or a trade licence, and
 - the Secretary of State, or an authorised body, accepts a credit card payment in respect of the duty payable on the licence.
- (2) Before issuing the licence, the Secretary of State, or the authorised body, shall require—
- the applicant, or
 - a person acting on behalf of the applicant,
- to pay to him, or it, such fee (if any) in respect of the acceptance of the credit card payment as may be prescribed by, or determined in accordance with, regulations.
- (3) In cases of such descriptions as the Secretary of State may, with the consent of the Treasury, determine, the whole or a part of a fee paid under this section may be refunded.
- (4) In this section—
- “authorised body” means a body (other than a Northern Ireland department) which is authorised by the Secretary of State to act as his agent for the purpose of issuing licences;
- “credit card” has such meaning as may be prescribed by regulations;
- “regulations” means regulations made by the Secretary of State.]

Textual Amendments

- F38** S. 19C inserted (22.7.2004 with effect as mentioned in [s. 18\(4\)](#) of the amending Act and with effect 14.10.2005 in accordance with Appointed Day Order) by [Finance Act 2004 \(c. 12\), s. 18\(2\)](#); [S.I. 2005/2356, art. 2](#)

PROSPECTIVE

20 Combined road-rail transport of goods.

- (1) This section applies where—

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- (a) goods are loaded on a relevant goods vehicle for transport between member States,
 - (b) the vehicle is transported by rail between the nearest suitable rail loading station to the point of loading and the nearest suitable rail unloading station to the point of unloading, and
 - (c) part of the rail transport of the vehicle takes place in the United Kingdom at a time when a vehicle licence for it is in force.
- (2) Where this section applies, the holder of the licence is, on making a claim, entitled to receive from the Secretary of State (by way of rebate of the duty paid on the licence) an amount calculated by the method prescribed by regulations made by the Secretary of State.
- [^{F39}(3) In this section “relevant goods vehicle” means any vehicle the rate of duty applicable to which is provided for in Part VIII of Schedule 1 or which would be such a vehicle if Part VI of that Schedule did not apply to the vehicle.]
- (4) The Secretary of State may by regulations prescribe—
- (a) when and how a claim for a rebate under this section is to be made, and
 - (b) the evidence to be provided in support of such a claim.

Textual Amendments

- F39** S. 20(3) substituted (1.5.1995 with effect as mentioned in [Sch. 4 para. 29](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 Pt. IV paras. 21, 29](#)

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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\(2\)\(a\)\(i\)\(7\)](#)