



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

1 Duty and licences

- (1) A duty of excise (“vehicle excise duty”) shall be charged in respect of every mechanically propelled vehicle which is used, or kept, on a public road in the United Kingdom and shall be paid on a licence to be taken out by the person keeping the vehicle.
- (2) A licence taken out for a vehicle is in this Act referred to as a “vehicle licence”.

2 Annual rates of duty

- (1) Vehicle excise duty in respect of a vehicle of any description is chargeable by reference to the annual rate currently applicable to it in accordance with the provisions of Schedule 1 which relate to vehicles of that description.
- (2) But where vehicle excise duty is chargeable in respect of the keeping of a vehicle on a road (and not in respect of its use), the duty is chargeable in accordance with subsection (3) or (4).
- (3) Where one or more vehicle licences have previously been issued for the use of the vehicle, duty in respect of the keeping of the vehicle on a road is chargeable by reference to the annual rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences).
- (4) In any other case, duty in respect of such keeping is chargeable by reference to whichever of the annual rates currently specified in Part I of Schedule 1 is applicable to a vehicle constructed at the same time as the vehicle.

3 Duration of licences

- (1) A vehicle licence may be taken out for any vehicle for any period of twelve months running from the beginning of the month in which the licence first has effect.
- (2) Where the annual rate of vehicle excise duty in respect of vehicles of any description exceeds £50, a vehicle licence may be taken out for a vehicle of that description for a period of six months running from the beginning of the month in which the licence first has effect.
- (3) The Secretary of State may by order provide that a vehicle licence may be taken out for a vehicle for such period as may be specified in the order.
- (4) An order under subsection (3) may specify—
 - (a) a period of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect,
 - (b) in the case of a licence taken out on the first registration under this Act of a vehicle of such description as may be specified in the order, a period exceeding by such number of days (not exceeding thirty) as may be determined by or under the order the period for which the licence would otherwise have effect by virtue of subsection (1) or (2) or of an order under paragraph (a), or
 - (c) in the case of a vehicle of such description (or of such description and used in such circumstances) as may be specified in the order, a period of less than one month.
- (5) An order under subsection (3)—
 - (a) may be made so as to apply only to vehicles of specified descriptions, and
 - (b) may make different provision for vehicles of different descriptions or for different circumstances.
- (6) The power to make an order under subsection (3) includes power to make transitional provisions and to amend or repeal subsection (1) or (2).

4 Amount of duty

- (1) Where a vehicle licence for a vehicle of any description is taken out for any period of twelve months, vehicle excise duty shall be paid on the licence at the annual rate of duty applicable to vehicles of that description.
- (2) Where a vehicle licence for a vehicle of any description is taken out for a period of six months, vehicle excise duty shall be paid on the licence at a rate equal to fifty-five per cent. of that annual rate.
- (3) In determining a rate of duty under subsection (2) 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.
- (4) Where a vehicle licence for a vehicle of any description is taken out for a period specified in an order under section 3(3), vehicle excise duty shall be paid on the licence at such rate as may be specified in the order.
- (5) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of—
 - (a) a fixed number of months other than twelve, or

- (b) less than one month,
- shall be such as to bear to the annual rate of duty applicable to the vehicle no less proportion than the period for which the licence is taken out bears to a year.
- (6) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of three months or a period of four months shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.
- (7) The power to make an order under section 3(3) includes power to amend or repeal subsection (2) or (3) of this section.

5 Exempt vehicles

- (1) No vehicle excise duty shall be charged in respect of a vehicle if it is an exempt vehicle.
- (2) Schedule 2 specifies descriptions of vehicles which are exempt vehicles.

6 Collection etc. of duty

- (1) Vehicle excise duty shall be levied by the Secretary of State.
- (2) For the purpose of levying vehicle excise duty the Secretary of State and his officers (including any body or person authorised by the Secretary of State to act as his agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to—
 - (a) duties of excise (other than duties on imported goods),
 - (b) the issue and cancellation of licences on which duties of excise are imposed, and
 - (c) other matters (not being matters relating only to duties on imported goods),under the enactments relating to duties of excise and excise licences.
- (3) The enactments relating to duties of excise, or punishments and penalties in connection with those duties, (other than enactments relating only to duties on imported goods) apply accordingly.
- (4) Subsections (2) and (3) have effect subject to the provisions of this Act (including in particular, in the case of subsection (3), subsection (6) of this section and sections 47, 48 and 56).
- (5) The Secretary of State has with respect to vehicle excise duty and licences under this Act the powers given to the Commissioners of Customs and Excise by the enactments relating to duties of excise and excise licences for the mitigation or remission of any penalty or part of a penalty.
- (6) Vehicle excise duty, and any sums received by the Secretary of State by virtue of this Act by way of fees, shall be paid into the Consolidated Fund.

Vehicle licences

7 Issue of vehicle licences

- (1) Every person applying for a vehicle licence shall—

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- (a) make such a declaration, and
 - (b) furnish such particulars,

(whether or not with respect to the vehicle for which the licence is to be taken out) as may be prescribed by regulations made by the Secretary of State.
- (2) The declarations and particulars which may be so prescribed include, in relation to a person applying for a licence for a goods vehicle, a declaration as to, and particulars of, any of the matters specified in subsection (3) as to which the Secretary of State may require information with a view to an alteration in the basis on which vehicle excise duty is chargeable in respect of goods vehicles.
- (3) The matters referred to in subsection (2) are—
 - (a) the construction of the vehicle,
 - (b) the vehicle's plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) or, if the vehicle has no such weight, the vehicle's weight when laden with the maximum load which it is constructed or adapted to carry, and
 - (c) the use to which the vehicle has been or is likely to be put.
- (4) A vehicle licence—
 - (a) is issued for the vehicle specified in the application for the licence, and
 - (b) does not entitle the person to whom it is issued to use or keep any other vehicle.
- (5) The Secretary of State is not required to issue a vehicle licence for which an application is made unless he is satisfied—
 - (a) that the licence applied for is the appropriate licence for the vehicle specified in the application, and
 - (b) in the case of an application for a licence for a vehicle purporting to be the first application for a licence for the vehicle, that a licence has not previously been issued for the vehicle.
- (6) Regulations made by the Secretary of State may provide for—
 - (a) the issue of a new vehicle licence in the place of a licence which is or may be lost, stolen, destroyed or damaged, and
 - (b) the fee to be paid on the issue of a new licence.
- (7) Where, following an application made in accordance with regulations under paragraph 13 of Schedule 1, a licence is issued for a goods vehicle at the rate of duty applicable to a weight specified in the application which is lower than its actual weight, that lower weight is to be shown on the licence.

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.

9 Temporary vehicle licences

- (1) Where an application is made for a vehicle licence for a vehicle for any period, the Secretary of State may, if he thinks fit, instead of issuing immediately a vehicle licence for that period—
 - (a) issue a vehicle licence (a “temporary licence”) for fourteen days, or such other period as may be prescribed by regulations made by the Secretary of State, having effect from such day as may be so prescribed, and
 - (b) from time to time issue a further temporary licence for the vehicle.
- (2) Nothing in this section affects the amount of any duty payable on a vehicle licence.
- (3) Where an application for a vehicle licence is made to a body (other than a Northern Ireland department) authorised by the Secretary of State to act as his agent for the purpose of issuing licences, the body may, before issuing a licence under subsection (1) (a), require the applicant to pay to it in connection with the issue a fee of £2.
- (4) The Secretary of State may by regulations substitute for the sum for the time being specified in subsection (3) such other sum as may be prescribed by the regulations.

10 Transfer and surrender of vehicle licences

- (1) Any vehicle licence may be transferred in the manner prescribed by regulations made by the Secretary of State.
- (2) The holder of a vehicle licence may at any time surrender the licence to the Secretary of State.
- (3) Where—
 - (a) a person surrenders under subsection (2) a temporary licence issued pursuant to an application for a vehicle licence, and
 - (b) a further vehicle licence issued pursuant to the application is either held by him at the time of the surrender of the temporary licence or received by him after that time,the further licence ceases to be in force and the person shall immediately return it to the Secretary of State.

Trade licences

11 Issue of trade licences

- (1) Where—
 - (a) a motor trader or vehicle tester, or

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- (b) a person who satisfies the Secretary of State that he intends to commence business as a motor trader or vehicle tester,
applies to the Secretary of State (in the manner prescribed by regulations made by the Secretary of State) to take out a licence under this section (a “trade licence”), the Secretary of State may, subject to the conditions so prescribed, issue such a licence to him on payment of vehicle excise duty at the rate applicable to the licence.
- (2) In the case of a motor trader who is a manufacturer of vehicles, a trade licence is a licence for—
 - (a) all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader,
 - (b) all vehicles kept and used by him solely for purposes of conducting research and development in the course of his business as such a manufacturer, and
 - (c) all vehicles which are from time to time submitted to him by other manufacturers for testing on roads in the course of that business.
- (3) In the case of any other motor trader, a trade licence is a licence for all vehicles which are from time to time temporarily in his possession in the course of his business as a motor trader.
- (4) In the case of a vehicle tester, a trade licence is a licence for all vehicles which are from time to time submitted to him for testing in the course of his business as a vehicle tester.

12 Use of vehicles by holders of trade licences

- (1) The holder of a trade licence is not entitled by virtue of the licence—
 - (a) to use more than one vehicle at any one time,
 - (b) to use a vehicle for any purpose other than a purpose prescribed by regulations made by the Secretary of State, or
 - (c) except in such circumstances as may be so prescribed, to keep any vehicle on a road if it is not being used on the road.
- (2) The Secretary of State shall by regulations prescribe—
 - (a) the conditions subject to which trade licences are to be issued, and
 - (b) the purposes for which the holder of a trade licence may use a vehicle by virtue of the licence.
- (3) The purposes which may be prescribed as those for which the holder of a trade licence may use a vehicle under the licence shall not include the conveyance of goods or burden of any description other than—
 - (a) a load which is carried solely for the purpose of testing or demonstrating the vehicle or any of its accessories or equipment and which is returned to the place of loading without having been removed from the vehicle except for that purpose or in the case of accident,
 - (b) in the case of a vehicle which is being delivered or collected, a load consisting of another vehicle used or to be used for travel from or to the place of delivery or collection,
 - (c) a load built in as part of the vehicle or permanently attached to it,
 - (d) a load consisting of parts, accessories or equipment designed to be fitted to the vehicle and of tools for fitting them to the vehicle, or
 - (e) a load consisting of a trailer other than a trailer which is for the time being a disabled vehicle.

- (4) For the purposes of subsection (3), where a vehicle is so constructed that a trailer may by partial superimposition be attached to the vehicle in such a manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, the vehicle and the trailer are deemed to constitute a single vehicle.
- (5) In subsection (3)(e) “disabled vehicle” includes a vehicle which has been abandoned or is scrap.

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

14 Trade licences: supplementary

- (1) Nothing in sections 11 to 13 prevents a person entitled to take out a trade licence from holding two or more trade licences.
- (2) The holder of a trade licence may at any time surrender the licence to the Secretary of State.
- (3) Where—

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- (a) the Secretary of State refuses an application for a trade licence by a person entitled to make such an application, and
 - (b) the applicant, within the period prescribed by regulations made by the Secretary of State, requests him to review his decision,
- the Secretary of State shall comply with the request and (in doing so) consider any representations made to him in writing during that period by the applicant.

- (4) Regulations made by the Secretary of State may provide for—
- (a) the issue of a new trade licence in the place of a licence which is or may be lost, stolen, destroyed or damaged, and
 - (b) the fee to be paid on the issue of a new licence.

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.
- (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) 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—
- (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.

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

- (1) Duty at a higher rate does not become chargeable under section 15—
- (a) where subsection (2) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (3),
 - (b) where subsection (4) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (5), or
 - (c) where subsection (6) applies in relation to a tractive unit, by reason of the tractive unit being used in accordance with subsection (7).
- (2) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for—
 - (i) a tractive unit having two axles which is to be used only with semi-trailers with not fewer than two axles, or
 - (ii) a tractive unit having two axles which is to be used only with semi-trailers with not fewer than three axles,has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having two axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) equal to the maximum laden weight at which a tractive unit having two axles may lawfully be used in Great Britain with a semi-trailer with a single axle, and
 - (ii) is to be used with semi-trailers with any number of axles.
- (3) The tractive unit is being used in accordance with this subsection where—
- (a) it is used with a semi-trailer with a single axle, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subsection (2)(b)(i).
- (4) This subsection applies in relation to a tractive unit where—
- (a) a vehicle licence for a tractive unit having two axles which is to be used only with semi-trailers with not fewer than three axles has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having two axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) of 33,000 kilograms, and
 - (ii) is to be used with semi-trailers with not fewer than two axles.

- (5) The tractive unit is being used in accordance with this subsection where—
 - (a) it is used with a semi-trailer with two axles, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed 33,000 kilograms.
- (6) This subsection applies in relation to a tractive unit where—
 - (a) a vehicle licence for a tractive unit having three or more axles which is to be used only with semi-trailers with not fewer than two axles has been taken out for the tractive unit, and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractive unit having three or more axles which—
 - (i) has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) equal to the maximum laden weight at which a tractive unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle, and
 - (ii) is to be used with semi-trailers with any number of axles.
- (7) The tractive unit is being used in accordance with this subsection where—
 - (a) it is used with a semi-trailer with a single axle, and
 - (b) when so used, the laden weight of the tractive unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subsection (6)(b)(i).

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.
- (3) Where duty has been paid in respect of a vehicle at a rate applicable to a farmer's goods vehicle under Part VIII of Schedule 1, duty at a higher rate does not become chargeable under section 15 by reason only of use such as is specified in subsection (4) if it is shown that the conditions specified in subsection (5) are satisfied.
- (4) The use referred to in subsection (3) is use, on an occasion when the vehicle is being used by the person in whose name it is registered under this Act for the conveyance of produce of agricultural land which he occupies or of articles required for the purposes of such land, for the conveyance for another person engaged in agriculture of—
 - (a) produce of agricultural land occupied by the other person, or

- (b) articles required for the purposes of such land.
- (5) The conditions referred to in subsection (3) are—
 - (a) that the use is only occasional,
 - (b) that the goods conveyed for the other person represent only a small proportion of the total amount of goods which the vehicle is conveying on the occasion, and
 - (c) that no payment or reward of any kind is, or is agreed to be, made or given for the conveyance of the goods of the other person.
- (6) Where duty has been paid in respect of a vehicle either—
 - (a) as an agricultural tractor under Part IV of Schedule 1, or
 - (b) as a farmer's goods vehicle under Part VIII of that Schedule,duty at a higher rate does not become chargeable under section 15 by reason only that the vehicle is used, by the person in whose name it is registered under this Act, for conveying to or from any agricultural land occupied by him livestock owned by him in connection with the agricultural activities carried on by him on that land.
- (7) Subsection (6)—
 - (a) applies only in Northern Ireland, and
 - (b) does not have effect in relation to a vehicle used for conveying any livestock which for the time being is part of the stock in trade of a dealer in cattle and is conveyed in the course of his business as such a dealer.
- (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.

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.

19 Surrender of licences

- (1) Where a licence is surrendered to the Secretary of State under section 10(2) or 14(2), the holder 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 in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender.

- (2) If during the currency of a temporary licence issued in pursuance of an application for a vehicle licence for any period the temporary licence is surrendered under section 10(2), it is treated for the purposes of subsection (1) as issued for that period.

20 Combined road-rail transport of goods

- (1) This section applies where—
- (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.
- (3) In this section “relevant goods vehicle” means a goods vehicle which—
- (a) has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) which exceeds 3,500 kilograms, or
 - (b) does not have a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) but has a design weight which exceeds 3,500 kilograms.
- (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.