



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Vehicle licences

[^{F1}7B [^{F2}Section 7A] supplements: further provisions

- (1) The Secretary of State may by regulations make provision for notifying the person in whose name a vehicle is registered under this Act about—
 - (a) any supplement under section 7A that may or has become payable [^{F3}in relation to] the vehicle;
 - (b) when [^{F4}the vehicle ceasing to be appropriately covered] may result in the person being guilty of an offence under section 31A.
- (2) The Secretary of State may by regulations make provision—
 - (a) for assessing an amount of supplement due under section 7A from any person and for notifying that amount to that person or any person acting in a representative capacity in relation to that person;
 - (b) for an amount assessed and notified under such regulations to be deemed to be an amount of vehicle excise duty due from the person assessed and recoverable accordingly;
 - (c) for review of decisions under such regulations and for appeals with respect to such decisions or decisions on such reviews.
- (3) Regulations under subsection (2) may, in particular, make provision that, subject to any modifications that the Secretary of State considers appropriate, corresponds or is similar to—
 - (a) any provision made by sections 12A and 12B of the Finance Act 1994 (assessments related to excise duty matters), or
 - (b) any provision made by sections [^{F5}13A to 16] of that Act (customs and excise reviews and appeals).

Changes to legislation: Vehicle Excise and Registration Act 1994, Section 7B is up to date with all changes known to be in force on or before 03 December 2023. 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. (See end of Document for details) View outstanding changes

- (4) Sums received by way of supplements under section 7A shall be paid into the Consolidated Fund.]

Textual Amendments

- F1** Ss. 7A, 7B inserted (24.7.2002 for the purpose of the exercise of any power to make regulations and 30.11.2003 otherwise) by [Finance Act 2002 \(c. 23\)](#), s. 19, [Sch. 5 para. 5](#) ; S.I. 2003/3086, [art. 2\(b\)](#)
- F2** Words in s. 7B heading substituted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [s. 66\(11\)](#)
- F3** Words in s. 7B(1) substituted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [s. 66\(10\)\(a\)](#)
- F4** Words in s. 7B(1) substituted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [s. 66\(10\)\(b\)](#)
- F5** Words in s. 7B(3)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 215](#)

Changes to legislation:

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