
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

VEHICLE EXCISE DUTY: REGISTERED VEHICLES ETC

5 After section 7 insert—

“7A Supplement payable on late renewal of vehicle licence

- (1) Regulations may make provision for a supplement of a prescribed amount to be payable in prescribed cases where—
- (a) a vehicle licence taken out for a vehicle expires, and
 - (b) no vehicle licence is issued for the vehicle—
 - (i) before the end of such period beginning with the expiry of the expired licence as may be prescribed, and
 - (ii) for a period beginning with that expiry.
- (2) A supplement under this section—
- (a) shall be payable by such person, or jointly and severally by such persons, as may be prescribed;
 - (b) shall become payable at such time as may be prescribed;
 - (c) may be of an amount that varies according to the length of the period between—
 - (i) the expiry of the licence by reason of whose non-renewal the supplement becomes payable, and
 - (ii) the time at which the supplement is paid or that licence is renewed.
- (3) A supplement under this section that has become payable—
- (a) is in addition to any vehicle excise duty charged in respect of the vehicle concerned;
 - (b) does not cease to be payable by reason of a vehicle licence being taken out for the vehicle after the supplement has become payable;
 - (c) may, without prejudice to section 6 or 7B(2) and (3) or any other provision of this Act, be recovered as a debt due to the Crown.
- (4) In this section—
- (a) references to the expiry of a vehicle licence include a reference to—
 - (i) its surrender, and
 - (ii) its being treated as no longer in force for the purposes of subsection (2) of section 31A by subsection (4) of that section;
 - (b) “prescribed” means prescribed by, or determined in accordance with, regulations;

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- (c) “regulations” means regulations made by the Secretary of State with the consent of the Treasury.
- (5) No regulations to which subsection (6) applies shall be made under this section unless a draft of the regulations has been laid before, and approved by a resolution of, each House of Parliament.
- (6) This subsection applies to regulations under this section that—
 - (a) provide for a supplement to be payable in a case where one would not otherwise be payable,
 - (b) increase the amount of a supplement,
 - (c) provide for a supplement to become payable earlier than it would otherwise be payable, or
 - (d) provide for a supplement to be payable by a person by whom the supplement would not otherwise be payable.

7B Late-renewal 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 on non-renewal of a vehicle licence for the vehicle;
 - (b) when failure to renew a vehicle licence 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 14 to 16 of that Act (customs and excise reviews and appeals).
- (4) Sums received by way of supplements under section 7A shall be paid into the Consolidated Fund.”.

Commencement Information

- II** Sch. 5 para. 5 in force at 24.7.2002 for specified purposes, see s. 19(2)(3); Sch. 5 para. 5 in force at 30.11.2003 in so far as not already in force by [S.I. 2003/3086](#), [art. 2](#)

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