



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

Vehicle excise duty

81 VED rates for light passenger vehicles, light goods vehicles, motorcycles etc

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1 (general)—
 - (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for “£225” substitute “ £230 ”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£140” substitute “ £145 ”.
- (3) In paragraph 1B (graduated rates of duty for light passenger vehicles)—
 - (a) for the tables substitute—

“TABLE 1

RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
130	140	120	130
140	150	135	145

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150	165	170	180
165	175	280	290
175	185	335	345
185	200	475	485
200	225	625	635
225	255	850	860
255		1080	1090

TABLE 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30
120	130	100	110
130	140	120	130
140	150	135	145
150	165	170	180
165	175	195	205
175	185	215	225
185	200	255	265
200	225	275	285
225	255	475	485
255		490	500”;

(b) in the sentence immediately following the tables, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “275” were substituted for “475” and “ 490 ”, and

(b) in column (4), in the last two rows, “285” were substituted for “485” and “ 500 ”.”

(4) In paragraph 1J (VED rates for light goods vehicles), in paragraph (a), for “£220” substitute “ £225 ”.

(5) In paragraph 2(1) (VED rates for motorcycles)—

(a) in paragraph (b), for “£37” substitute “ £38 ”,

(b) in paragraph (c), for “£57” substitute “ £58 ”, and

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(c) in paragraph (d), for “£78” substitute “ £80 ”.

(6) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2014.

82 VED rates: rigid goods vehicle with trailers

(1) For paragraph 10 of Schedule 1 to VERA 1994 (supplement to annual rate of duty for rigid goods vehicle with trailer), substitute—

- “10 (1) This paragraph applies to relevant rigid goods vehicles.
- (2) A “relevant rigid goods vehicle” is a rigid goods vehicle which—
- (a) has a revenue weight exceeding 11,999 kgs,
 - (b) is not a vehicle falling within paragraph 9(2), and
 - (c) is used for drawing a trailer which has a plated gross weight exceeding 4,000 kgs and when so drawn is used for the conveyance of goods or burden.
- (3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the following tables by reference to—
- (a) whether or not the vehicle has road-friendly suspension,
 - (b) the number of axles on the vehicle,
 - (c) the appropriate HGV road user levy band for the vehicle (see column (1) in the tables),
 - (d) the plated gross weight of the trailer (see columns (2) and (3) in the tables), and
 - (e) the total of the revenue weight for the vehicle and the plated gross weight of the trailer (the “total weight”) (see columns (4) and (5) in the tables).
- (4) For the purposes of this paragraph a vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither —
- (a) an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor
 - (b) a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive [96/53/EC](#).
- (5) The “appropriate HGV road user levy band” in relation to a vehicle means the band into which the vehicle falls for the purposes of calculating the rate of HGV road user levy that is charged in respect of the vehicle (see Schedule 1 to the HGV Road User Levy Act 2013).
- (6) The tables are arranged as follows—
- (a) table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;
 - (b) table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;

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- (c) table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;
- (d) table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;
- (e) table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;
- (f) table 6 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 4 or more axles.

TABLE 1

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 2 AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	
				<i>£</i>	
B(T)	4,000	12,000		27,000	230
B(T)	12,000			33,000	295
B(T)	12,000		33,000	36,000	401
B(T)	12,000		36,000	38,000	319
B(T)	12,000		38,000		444
D(T)	4,000	12,000		30,000	365
D(T)	12,000			38,000	430
D(T)	12,000		38,000		444

TABLE 2

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 3 AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	
				<i>£</i>	
B(T)	4,000	12,000		33,000	230
B(T)	12,000			38,000	295

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B(T)	12,000		38,000	40,000	392
B(T)	12,000		40,000		295
C(T)	4,000	12,000		35,000	305
C(T)	12,000			38,000	370
C(T)	12,000		38,000	40,000	392
C(T)	12,000		40,000		370
D(T)	4,000	10,000		33,000	365
D(T)	4,000	10,000	33,000	36,000	401
D(T)	10,000	12,000		38,000	365
D(T)	12,000				430

TABLE 3

VEHICLES WITH ROAD-FRIENDLY
 SUSPENSION AND 4 OR MORE AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	12,000			535
E(T)	12,000				600

TABLE 4

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 2 AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>		<i>Rate</i>
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<i>(1)</i>	<i>(2)</i> <i>Exceeding (kgs)</i>	<i>(3)</i> <i>Not exceeding (kgs)</i>	<i>(4)</i> <i>Exceeding (kgs)</i>	<i>(5)</i> <i>Not exceeding (kgs)</i>	<i>(6)</i> <i>£</i>
B(T)	4,000	12,000		27,000	230
B(T)	12,000			31,000	295
B(T)	12,000		31,000	33,000	401
B(T)	12,000		33,000	36,000	609
B(T)	12,000		36,000	38,000	444
B(T)	12,000		38,000		604
D(T)	4,000	12,000		30,000	365
D(T)	12,000			33,000	430
D(T)	12,000		33,000	36,000	609
D(T)	12,000		36,000	38,000	444
D(T)	12,000		38,000		604

TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>	
<i>(1)</i>	<i>(2)</i> <i>Exceeding (kgs)</i>	<i>(3)</i> <i>Not exceeding (kgs)</i>	<i>(4)</i> <i>Exceeding (kgs)</i>	<i>(5)</i> <i>Not exceeding (kgs)</i>	<i>(6)</i> <i>£</i>
B(T)	4,000	10,000		29,000	230
B(T)	4,000	10,000	29,000	31,000	289
B(T)	10,000	12,000		33,000	230
B(T)	12,000			36,000	295
B(T)	12,000		36,000	38,000	392
B(T)	12,000		38,000		542
C(T)	4,000	10,000		31,000	305
C(T)	4,000	10,000	31,000	33,000	401
C(T)	10,000	12,000		35,000	305
C(T)	12,000			36,000	370
C(T)	12,000		36,000	38,000	392

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C(T)	12,000		38,000		542
D(T)	4,000	10,000		31,000	365
D(T)	4,000	10,000	31,000	33,000	401
D(T)	4,000	10,000	33,000	35,000	609
D(T)	10,000	12,000		36,000	365
D(T)	10,000	12,000	36,000	37,000	392
D(T)	12,000			38,000	430
D(T)	12,000		38,000		542

TABLE 6

VEHICLES WITHOUT ROAD-FRIENDLY
 SUSPENSION WITH 4 OR MORE AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	10,000		36,000	365
D(T)	4,000	10,000	36,000	37,000	444
D(T)	10,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	10,000		38,000	535
E(T)	4,000	10,000	38,000		604
E(T)	10,000	12,000			535

(7) The annual rate of vehicle excise duty for a relevant rigid goods vehicle which does not fall within any of tables 1 to 6 is £609.”

- (2) In paragraph 2(2) of Schedule 1 to the HGV Road User Levy Act 2013, for “within paragraph 10” substitute “ which is a relevant rigid goods vehicle within the meaning of paragraph 10 ”.
- (3) The amendment made by subsection (1) has effect in relation to licences taken out on or after 1 April 2014.

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- (4) The amendment made by subsection (2) is treated as having come into force on 1 April 2014.

83 VED rates: use for exceptional loads, rigid goods vehicles and tractive units

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 6(2A)(a) (vehicles used for exceptional loads which do not satisfy reduced pollution requirements), for “£2,585” substitute “ £1,585 ”.
- (3) In paragraph 9 (rigid goods vehicles which do not satisfy reduced pollution requirements), for the table in sub-paragraph (1) substitute—

<i>“Revenue weight of vehicle</i>		<i>Rate</i>				
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(5)</i>	
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Two</i>	<i>axle</i>	<i>Three</i>	<i>axle</i>	<i>Four or more</i>
<i>kgs</i>	<i>kgs</i>	<i>vehicle</i>		<i>vehicle</i>		<i>axle vehicle</i>
		<i>£</i>		<i>£</i>		<i>£</i>
3,500	7,500	165		165		165
7,500	11,999	200		200		200
11,999	14,000	95		95		95
14,000	15,000	105		95		95
15,000	19,000	300		95		95
19,000	21,000	300		125		95
21,000	23,000	300		210		95
23,000	25,000	300		300		210
25,000	27,000	300		300		300
27,000	44,000	300		300		560”

- (4) In paragraph 9(3) (rigid goods vehicles over 44,000 kgs which do not satisfy the reduced pollution requirements), for “£2,585” substitute “ £1,585 ”.
- (5) For the italic heading immediately before paragraph 9 substitute “ *Rigid goods vehicles exceeding 3,500 kgs revenue weight* ”.
- (6) In paragraph 11(1) (tractive units which do not satisfy reduced pollution requirements)
-
- (a) for “table” substitute “ tables ”, and
- (b) for the table substitute—

“TABLE 1

TRACTIVE UNIT WITH TWO AXLES

<i>Revenue weight of vehicle</i>	<i>Rate</i>
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(1) Exceeding	(2) Not exceeding	(3) Any no of semi-trailer axles	(4) 2 or more semi-trailer axles	(5) 3 or more semi-trailer axles
kgs	kgs	£	£	£
3,500	11,999	165	165	165
11,999	22,000	80	80	80
22,000	23,000	84	80	80
23,000	25,000	151	80	80
25,000	26,000	265	100	80
26,000	28,000	265	146	80
28,000	31,000	300	300	80
31,000	33,000	560	560	210
33,000	34,000	560	609	210
34,000	38,000	690	690	560
38,000	44,000	850	850	850

TABLE 2

TRACTIVE UNIT WITH THREE OR MORE AXLES

Revenue weight of vehicle	Rate			
(1) Exceeding	(2) Not exceeding	(3) Any no of semi-trailer axles	(4) 2 or more semi-trailer axles	(5) 3 or more semi-trailer axles
kgs	kgs	£	£	£
3,500	11,999	165	165	165
11,999	25,000	80	80	80
25,000	26,000	100	80	80
26,000	28,000	146	80	80
28,000	29,000	210	80	80
29,000	31,000	289	80	80
31,000	33,000	560	210	80
33,000	34,000	609	300	80
34,000	36,000	609	300	210
36,000	38,000	690	560	300
38,000	44,000	850	850	560 ⁷

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- (7) In paragraph 11(3) (tractive units above 44,000 kgs which do not satisfy reduced pollution requirements), for “£2,585” substitute “ £1,585 ”.
- (8) In paragraph 11C(2) (tractive units: special cases)—
 - (a) omit “Subject to paragraph 11D,”, and
 - (b) in paragraph (a), for “£650” substitute “ £10 ”.
- (9) Omit paragraph 11D (vehicles without road friendly suspension) and the italic heading before it.
- (10) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2014.

84 VED: extension of old vehicles exemption from 1 April 2014

- (1) In Schedule 2 to VERA 1994 (exempt vehicles) in paragraph 1A(1) (exemption for old vehicles) for “1973” substitute “ 1974 ”.
- (2) The amendment made by subsection (1) is treated as having come into force on 1 April 2014.
- (3) While a vehicle licence is in force in respect of a vehicle which is an exempt vehicle by virtue of subsection (1)—
 - (a) nothing in that subsection has the effect that a nil licence is required to be in force in respect of the vehicle, but
 - (b) for the purposes of section 33 of VERA 1994 the vehicle is to be treated as one in respect of which vehicle excise duty is chargeable.

85 VED: extension of old vehicles exemption from 1 April 2015

- (1) In Schedule 2 to VERA 1994 (exempt vehicles) in paragraph 1A(1) (exemption for old vehicles) for “1974” (as substituted by section 84) substitute “ 1975 ”.
- (2) The amendment made by subsection (1) comes into force on 1 April 2015; but nothing in that subsection has the effect that a nil licence is required to be in force in respect of a vehicle while a vehicle licence is in force in respect of it.

86 Abolition of reduced VED rates for meeting reduced pollution requirements

Schedule 18 contains provision abolishing the reduced rates of vehicle excise duty for vehicles satisfying reduced pollution requirements.

87 Six month licence: tractive units

- (1) In section 3 of VERA 1994 (duration of licences), for subsection (2) substitute—
 - “(2) A vehicle licence may be taken out for a vehicle for a period of six months running from the beginning of the month in which the licence first has effect if—
 - (a) the annual rate of vehicle excise duty in respect of the vehicle exceeds £50, or

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- (b) the vehicle is one to which the annual rate of vehicle excise duty specified in paragraph 11C(2)(a) of Schedule 1 applies (tractive units: special cases).”

- (2) The amendment made by this section has effect in relation to licences taken out on or after 1 April 2014.

88 Vehicles subject to HGV road user levy: amount of 6 month licence

- (1) Section 4 of VERA 1994 (amount of duty) is amended as follows.
- (2) In subsection (2), for “Where” substitute “ Subject to subsection (2A), where ”.
- (3) After subsection (2) insert—

“(2A) In the case of a vehicle which is charged to HGV road user levy, the reference in subsection (2) to fifty-five per cent is to be read as a reference to fifty per cent.”

- (4) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2014.

89 Payment of vehicle excise duty by direct debit

- (1) VERA 1994 is amended as follows.
 - (2) In section 4 (amount of duty) for subsections (1) to (2A) substitute—
 - “(1) Where a vehicle licence for a vehicle of any description is taken out for a period of 12 months, vehicle excise duty is to be paid on the licence—
 - (a) at the annual rate of duty applicable to vehicles of that description, or
 - (b) if the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, at a rate equal to 105% of that annual rate.
 - (2) Subject to subsection (2A), where a vehicle licence for a vehicle of any description is taken out for a period of 6 months, vehicle excise duty is to be paid on the licence—
 - (a) at a rate equal to 55% of the annual rate of duty applicable to vehicles of that description, or
 - (b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, at a rate equal to 52.5% of that annual rate.
 - (2A) In the case of a vehicle which is charged to HGV road user levy, the reference in subsection (2)(a) to 55% is to be read as a reference to 50%.”
- (3) In section 13 (trade licences: duration and amount of duty)—
 - (a) in subsection (3), after “calendar year” insert “ (“the applicable annual rate”) ”,
 - (b) after subsection (3) insert—

“(3A) Where a trade licence is taken out for a calendar year and the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, the rate of duty is 105% of the applicable annual rate.”,
 - (c) for subsection (4) substitute—

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- “(4) The rate of duty applicable to a trade licence taken out for a period of 6 months is—
- (a) 55% of the applicable annual rate for a corresponding trade licence taken out for a calendar year, or
 - (b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, 52.5% of that applicable annual rate.”,
 - (d) in subsection (5)(a), for “rate applicable to the” substitute “ applicable annual rate for a ”, and
 - (e) in subsection (6), for “subsection (4)” substitute “ subsection (3A), (4) ”.
- (4) In section 13 (trade licences: duration and amount of duty) as set out in paragraph 8(1) of Schedule 4 to VERA 1994 to have effect on and after a day appointed by order—
- (a) in subsection (4), after “twelve months” insert “ (“the applicable annual rate”) ”,
 - (b) after subsection (4) insert—

“(4A) Where a trade licence is taken out for a period of 12 months and the duty is to be paid by more than one instalment pursuant to an agreement under section 19B, the rate of duty is 105% of the applicable annual rate.”,
 - (c) for subsection (5) substitute—

“(5) The rate of duty applicable to a trade licence taken out for a period of 6 months is—

 - (a) 55% of the applicable annual rate for a corresponding trade licence taken out for 12 months, or
 - (b) if the duty is to be paid by direct debit pursuant to an agreement under section 19B, 52.5% of that applicable annual rate.”, and

(d) in subsection (6), for “subsection (5)” substitute “ subsection (4A) or (5) ”.
- (5) In section 19A (payment by cheque)—
- (a) in subsection (2)(b) omit “by post”, and
 - (b) in subsection (3)(b) and (d) omit “by post”.
- (6) In section 19B (issue of licences before payment of duty)—
- (a) after subsection (1) insert—

“(1A) An agreement to pay the duty payable on a vehicle licence or a trade licence may 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.”,

(b) in subsection (2)(c) omit “by post”,

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- (c) in subsection (3)(b) and (d) omit “by post”, and
- (d) after subsection (3) insert—

“(4) But subsections (2) and (3) do not apply in a case where the agreement under 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
- (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.”

- (7) In section 35A (dishonoured cheques)—

- (a) in subsection (1)(a), for “or 19B(3)(d)” substitute “, 19B(3)(d) or 19B(5)(f)”,
- (b) after subsection (7) insert—

“(8) In a case where a notice is sent as mentioned in section 19B(5)(f) the amounts specified in subsections (2)(b) and (4) are to be calculated on the basis of the rate described in section 4(1)(b) or 13(3A) (whichever is relevant).”, and

- (c) in the heading, for “Dishonoured cheques” substitute “ Failed payments ”.

- (8) In section 36 (dishonoured cheques: additional liability)—

- (a) after subsection (6) insert—

“(7) In a case where a notice is sent as mentioned in section 19B(5)(f) the amount specified in subsection (2) is to be calculated on the basis of the rate described in section 4(1)(b) or 13(3A) (whichever is relevant).”, and

- (b) in the heading, for “Dishonoured cheques” substitute “ Failed payments ”.

- (9) In Schedule 4 (transitionals etc), after paragraph 8(3) insert—

“(4) In cases in which the provisions set out in sub-paragraph (1) have effect, sections 35A(8) and 36(7) are to be read as referring to section 13(4A) instead of section 13(3A).”

- (10) The amendments made by this section come into force on 1 October 2014.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

90 Definition of “revenue weight”

- (1) VERA 1994 is amended as follows.
- (2) In section 60A (revenue weight), in subsection (9)(b)—
 - (a) for “at which” substitute “ which must not be equalled or exceeded in order for ”, and
 - (b) for “may lawfully” substitute “ to lawfully ”.
- (3) In section 61 (vehicle weights)—
 - (a) in subsection (1)(b), after “not be” insert “ equalled or ”, and
 - (b) in subsection (2), after “not be” insert “ equalled or ”.
- (4) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2014.

91 Vehicle excise and registration: other provisions

Schedule 19 contains other provisions relating to vehicle excise and registration.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)