
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

SCHEDULES

SCHEDULE 19

Section 91

OTHER AMENDMENTS ABOUT VEHICLE EXCISE DUTY

PART 1

AMENDMENTS OF THE VEHICLE EXCISE AND REGISTRATION ACT 1994

- 1 VERA 1994 is amended as follows.
- 2 In section 7 (issue of vehicle licences), omit subsections (6) and (7).
- 3 (1) Section 7A (supplement payable on vehicle ceasing to be appropriately covered) is amended as follows.
 - (2) In subsection (1B)—
 - (a) omit “or in respect of”, and
 - (b) omit the words from “unless” to the end.
 - (3) Omit subsection (1C).
- 4 Omit section 10 (transfer of vehicle licences).
- 5 In section 14 (trade licences: supplementary)—
 - (a) in subsection (2), for the words from “surrender” to the end substitute “request that the Secretary of State cancel the licence”, and
 - (b) omit subsection (4).
- 6 (1) Section 19 (rebates) is amended as follows.
 - (2) In subsection (1), for the words from the beginning to “receive” substitute “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)”.
 - (3) For subsection (3) substitute—
 - “(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

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

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.”

(4) In subsection (3ZA), for “(3)(ca)” substitute “ (3)(d) ”.

(5) In subsection (3A), for “when the application is made” substitute “ when the rebate condition is satisfied ”.

(6) In subsection (3B), for paragraph (b) (and the “and” following it) substitute—

“(b) the rebate condition in question is that in subsection (3)(e), (f) or (g), and”.

(7) For subsection (4) substitute—

“(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.”

(8) For subsections (5) and (6) substitute—

“(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.”

(9) For subsection (7) substitute—

“(7) Where any of the rebate conditions is satisfied in relation to a licence, the licence ceases to be in force.”

(10) In subsection (8)—

- (a) for “trade licence is surrendered to the Secretary of State” substitute “ request is made ”,
- (b) for “holder of the licence” substitute “ holder of the trade licence ”, and
- (c) for “of the surrender” substitute “ the request is received by the Secretary of State ”.

7 In section 22 (registration regulations)—

- (a) omit subsection (2A)(c), and
- (b) omit subsection (4).

8 In section 29 (penalty for keeping unlicensed vehicle)—

- (a) in subsection (4) omit the words from “unless” to the end, and
- (b) omit subsection (5).

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](#)

- 9 In section 31 (relevant period for purposes of section 30), in subsection (7)(a), omit “surrender or”.
- 10 In section 31A (offence by registered keeper where vehicle unlicensed)—
(a) in subsection (4) omit the words from “unless” to the end, and
(b) omit subsection (5).
- 11 In section 31B (exceptions to section 31A), in subsection (9)(a)(i), omit “surrender or”.
- 12 In section 31C (penalties for offences under section 31A), in subsection (7)(a) omit “surrender or”.
- 13 Omit section 33 (offence of not exhibiting licence).
- 14 Omit section 33A (not exhibiting licence: period of grace).
- 15 Omit section 35 (failure to return licence).
- 16 (1) Section 35A (dishonoured cheques) is amended as follows.
(2) In subsection (1)—
(a) in paragraph (a), for “contains a relevant requirement” substitute “ requires a person to pay the amount specified in subsection (4) within such reasonable period as is specified in the notice ”, and
(b) in paragraph (b), for “contained in the notice” substitute “ within that period ”.
(3) Omit subsection (3).
(4) In subsection (4), for “subsection (3)(b)” substitute “ subsection (1)(a) ”.
(5) For subsection (7) substitute—
“(7) In the case of a requirement in a notice relating to a vehicle licence, those times are—
(a) the end of the month in which the notice under section 19A(2)(b) or 19B(2)(c) or the further notice under section 19A(3)(d), 19B(3)(d) or 19B(5)(f) was sent,
(b) the date on which the licence was due to expire, and
(c) the end of the month preceding that in which there first had effect a new vehicle licence for the vehicle in question;
and, in a case of a requirement in a notice relating to a trade licence, those times are the times specified in paragraphs (a) and (b).”
- 17 (1) Section 36 (dishonoured cheques: additional liability) is amended as follows.
(2) For subsection (4A) substitute—
“(4A) In the case of a vehicle licence, those times are—
(a) the end of the month in which the relevant notice was sent,
(b) the date on which the licence was due to expire, and
(c) the end of the month preceding that in which there first had effect a new licence for the vehicle in question;
and, in the case of a trade licence, those times are the times specified in paragraphs (a) and (b).

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

(4B) In subsection (4A)(a), the “relevant notice” is the notice under section 19A(2)(b) or 19B(2)(c) or the further notice under section 19A(3)(d), 19B(3)(d) or 19B(5)(f) which contained the requirement which was not complied with, resulting in the conviction of an offence under section 35A.”

(3) In subsection (6)(b), for “section 35A(3)(b)” substitute “ section 35A(1)(a) ”.

18 In section 44 (forgery and fraud), in subsection (2), omit paragraphs (a) to (c).

19 In section 58 (fees prescribed by regulations) omit “7(6)(b),”.

20 In section 62 (definitions), in the definition of “nil licence”, for the words from “document” to “and is” substitute “ licence ”.

PART 2

AMENDMENTS OF OTHER ENACTMENTS

21 In Schedule 3 to the Road Traffic Offenders Act 1988 (fixed penalty offences) omit the entry relating to section 33 of VERA 1994.

PART 3

COMMENCEMENT

22 The amendments made by this Schedule 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.

[View outstanding changes](#)

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