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SCHEDULES

SCHEDULE 19

OTHER AMENDMENTS ABOUT VEHICLE EXCISE DUTY

PART 1

AMENDMENTS OF THE VEHICLE EXCISE AND REGISTRATION ACT 1994

- 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 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”.

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(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 ”.

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