

[7A Supplement payable on [vehicle ceasing to be appropriately covered]]

[(1) Regulations may make provision for a supplement of a prescribed amount to be payable [where—

- (a) a vehicle has ceased to be appropriately covered,
- (b) the vehicle is not, before the end of the relevant prescribed period, appropriately covered as mentioned in paragraph (a) or (b) of subsection (1A) below with effect from the time immediately after it so ceased or appropriately covered as mentioned in paragraph (d) of that subsection, and
- (c) the circumstances are not such as may be prescribed].

[(1A) For the purposes of this section and section 7B a vehicle is appropriately covered if (and only if)—

- (a) a vehicle licence or trade licence is in force for or in respect of the vehicle,
- (b) the vehicle is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of it,
- (c) the vehicle is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force, or
- (d) the vehicle is neither kept nor used on a public road and the declarations and particulars required to be delivered by regulations under section 22(1D) have been delivered in relation to it in accordance with the regulations . . .

(1B) Where a vehicle for . . . which a vehicle licence is in force is transferred by the holder of the vehicle licence to another person, the vehicle licence is to be treated for the purposes of subsection (1A) as no longer in force . . .

(1C) . . .

(1D) In subsection (1)(b) “the relevant prescribed period” means such period beginning with the date on which the vehicle ceased to be appropriately covered as is prescribed.]

(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 time of a notification (in accordance with regulations under section 7B(1)) to, or in relation to, a person by whom it is payable, and

(ii) the time at which it is paid].

(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 [the vehicle being again appropriately covered] 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) . . .

(b) “prescribed” means prescribed by, or determined in accordance with, regulations;

(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.]

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NOTES

Derivation

Sub-s (1) derived from the Vehicles (Excise) Act 1971, ss 12(7), 38(1); sub-s (2) derived from the Vehicles (Excise) Act 1971, s 17(1) as modified by Sch 7, Part I, para 13 thereto; sub-s (3) derived from the Vehicles (Excise) Act 1971, s 17(3).

Amendment

Repealed by the Finance Act 2014, s 91, Sch 19, Pt 1, paras 1, 4.

Date in force: 1 October 2014: see the Finance Act 2014, Sch 19, Pt 3, para 22.

29 Penalty for using or keeping unlicensed vehicle

(1) If a person uses, or keeps, [a vehicle] which is unlicensed he is guilty of an offence.

(2) For the purposes of subsection (1) a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.

[(2A) Subsection (1) does not apply to a vehicle if—

(a) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of the vehicle, or

(b) it is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force.

(2B) Subsection (1) does not apply to a vehicle if—

(a) the vehicle is being neither used nor kept on a public road, and

(b) the particulars and declaration required to be furnished and made by regulations under section 22(1D) have been furnished and made in accordance with the regulations and the terms of the declaration have at no time been breached.

(2C) Subsection (1) does not apply to a vehicle if the vehicle is kept by a motor trader or vehicle tester at business premises.

(2D) The Secretary of State may by regulations make provision amending this section for the purpose of providing further exceptions from subsection (1) (or varying or revoking any such further exceptions).

(2E) A person accused of an offence under subsection (1) is not entitled to the benefit of an exception from subsection (1) conferred by or under this section unless evidence is adduced that is sufficient to raise an issue with respect to that exception; but where evidence is so adduced it is for the prosecution to prove beyond reasonable doubt that the exception does not apply.]

(3) [Subject to subsection (3A)] a person guilty of an offence under subsection (1) is liable on summary conviction to an excise penalty of—

(a) level 3 on the standard scale, or

(b) five times the amount of the vehicle excise duty chargeable [in respect of using or keeping the vehicle on a public road], whichever is the greater.

[(3A) In the case of a person who—

(a) has provided the Secretary of State with a declaration or statement (in pursuance of regulations under section 22) that the vehicle will not during a period specified in the declaration or statement be used or kept on a public road, and

(b) commits an offence under subsection (1) within a period prescribed by regulations, subsection (3) applies as if the reference in paragraph (a) to level 3 were a reference to level 4.]

(4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force . . .

(5) . . .

(6) The amount of the vehicle excise duty chargeable in respect of a vehicle is to be taken for the purposes of subsection (3)(b) to be an amount equal to the annual rate of duty applicable to the vehicle at the date on which the offence was committed.

(7) Where in the case of a vehicle [not being used] on a public road that annual rate differs from the annual rate by reference to which the vehicle was at that date chargeable under [section 2(3) to (6)], the amount of the vehicle excise duty chargeable in respect of the vehicle is to be taken for those purposes to be an amount equal to the latter rate.

(8) In the case of a conviction for a continuing offence, the offence is to be taken for the purposes of subsections (6) and (7) to have been committed on the date or latest date to which the conviction relates.

[31A Offence by registered keeper where vehicle unlicensed]

[(1) If a vehicle registered under this Act is unlicensed, the person in whose name the vehicle is registered is guilty of an offence.

(2) For the purposes of this section a vehicle is unlicensed if no vehicle licence or trade licence is in force for or in respect of the vehicle.

(3) Subsection (1) does not apply to a vehicle if—

(a) it is an exempt vehicle in respect of which regulations under this Act require a nil licence to be in force and a nil licence is in force in respect of the vehicle, or

(b) it is an exempt vehicle that is not one in respect of which regulations under this Act require a nil licence to be in force.

(4) Where a vehicle for which a vehicle licence is in force is transferred by the holder of the licence to another person, the licence is to be treated for the purposes of subsection (2) as no longer in force . . .

(5) . . .]