

**EXPLANATORY NOTE**

**CLAUSE 139 SCHEDULE 45: VEHICLE EXCISE DUTY:  
OFFENCE OF USING OR KEEPING UNLICENSED  
VEHICLE: AMENDMENTS 313 TO 315**

**SUMMARY**

1. This Amendment of Schedule 45 to Finance Bill 2008 provides for additional amendment of Schedule 2A of the Vehicle Excise and Registration Act 1994 (VERA) in relation to the offence of using or keeping an unlicensed vehicle.

**DETAILS OF THE AMENDMENT**

2. Amendment 313 removes from Paragraph 5(3) to Schedule 45 to Finance Bill 2008 “the dwelling” replacing this with “it”. This is a purely editorial change to the new sub-paragraph (1A) that is being inserted into paragraph 1 of Schedule 2A to VERA.
3. Amendment 314 deletes “is so produced” from Paragraph 5(5) to Finance Bill 2008. This is a purely editorial change to the new sub-paragraph (6A) that is being inserted into paragraph 1 of Schedule 2A to VERA.
4. Amendment 315 inserts new Paragraph 7(2A) to Schedule 45 to Finance Bill 2008 to insert “enter the place and” after “direction, may” in paragraph 3(2) of Schedule 2A of VERA. This confers the power to enter for the purpose of removing a vehicle.

**BACKGROUND NOTE**

5. Schedule 45 of Finance Bill 2008 amends Section 29, Section 30 and Schedule 2A of the Vehicle Excise and

Registration Act (VERA) so as to permit enforcement of Vehicle Excise Duty (VED) on vehicles parked off the public road except in places that are intrinsically part of a private dwelling or where a Statutory Off Road Notification has been made.

6. Paragraph 5(4)(a) Schedule 45 amends paragraph 1(2) of Schedule 2A to VERA so that Regulations may be made providing for an authorised person entering a place for the purpose of fixing an immobilisation device to the vehicle or moving the vehicle to another place for the purpose of fixing an immobilisation device.
7. Paragraph 7(2A) of Schedule 45 amends paragraph 3(2) of Schedule 2A so that Regulations that may be made providing for an authorised person entering a place for the purpose of removing and disposing vehicles where the authorised person has reason to believe an offence under section 29(1) (offence of using or keeping an unlicensed vehicle) is being committed.