

## SCHEDULES

### SCHEDULE 3

Section 1.

#### ANNUAL RATES OF DUTY ON TRACTORS, ETC.

##### PART I

- 1 The annual rate of duty applicable to a mechanically propelled vehicle of a description specified in the first column of Part II of this Schedule shall, according to the unladen weight of the vehicle as set out in the second and third columns of that Table, be the initial rate specified in relation to vehicles of that description and that weight in the fourth column of that Table together with any additional rate so specified in the fifth column of that Table.
- 2 (1) In this Schedule "agricultural machine" means a locomotive ploughing engine, tractor, agricultural tractor or other agricultural engine which is not used on public roads for hauling any objects, except as follows, that is to say—
- (a) for hauling its own necessary gear, threshing appliances, farming implements, a living van for the accommodation of persons employed in connection with the vehicle, or supplies of water or fuel required for the purposes of the vehicle or for agricultural purposes ;
  - (b) for hauling, from one part of a farm to another part of that farm, agricultural or woodland produce of, or articles required for, the farm ;
  - (c) for hauling, within 15 miles of a farm in the occupation of the person in whose name the vehicle is registered under this Act, agricultural or woodland produce of that farm, or agricultural or woodland produce of land occupied with that farm, or fuel required for any purpose on that farm or for domestic purposes by persons employed on that farm by the occupier of the farm ;
  - (d) for hauling articles required for a farm by the person in whose name the vehicle is registered as aforesaid, being either the owner or occupier of the farm or a contractor engaged to do agricultural work on the farm by the owner or occupier of the farm, or for hauling articles required by that person for land occupied by him with a farm;
  - (e) for hauling, within 15 miles of a forestry estate in the occupation of the person in whose name the vehicle is registered as aforesaid, agricultural or woodland produce of that estate or fuel required for any purpose on that estate or for domestic purposes by persons employed on that estate by the occupier of the estate, or for hauling articles required for such a forestry estate by the occupier of the estate ;
  - (f) for hauling, within 15 miles of a farm in the occupation of the person in whose name the vehicle is registered as aforesaid, material to be spread on roads to deal with frost, ice or snow;
  - (g) for hauling, for the purpose of clearing snow, a snow plough or similar contrivance.
- (2) In this paragraph—

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*Status: This is the original version (as it was originally enacted).*

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- (a) any reference to a farm includes a market garden ;
  - (b) any reference to woodland produce includes the wood and other produce of trees which are not woodland trees;
  - (c) any reference to articles required for a farm, forestry estate or other land includes articles which are or have been required for doing work on and for the purposes of the farm, forestry estate or other land, except that—
    - (i) the reference to articles required for a farm by a contractor engaged to do agricultural work on the farm shall include only articles required for the farm in connection with that work, and
    - (ii) the reference to articles required for land occupied with a farm shall include only articles required for the land in connection with the doing on the land of any agricultural or forestry work (including the getting and carrying away of any woodland produce);
  - (d) any reference to the owner of a farm includes any person having any estate or interest in land comprised in the farm.
- 3 In this Schedule " digging machine " means a vehicle designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be used for that purpose ; and
  - (b) when so proceeding, neither carries nor hauls any load than such as is necessary for its propulsion or equipment.
- 4 In this Schedule " mobile crane" means a vehicle designed and constructed as a mobile crane which—
- (a) is used on public roads only either as a crane in connection with work being carried on on a site in the immediate vicinity or for die purpose of proceeding to and from a place where it is to be used as a crane ; and
  - (b) when so proceeding neither carries nor hauls any load than such as is necessary for its propulsion or equipment.
- 5 In this Schedule " works truck " means a goods vehicle (within the meaning of Schedule 4 to this Act) designed for use in private premises and used on public roads only for carrying goods between such premises and a vehicle on a road in the immediate vicinity, or in passing from one part of any such premises to another or to other private premises in the immediate vicinity, or in connection with road works while at or in the immediate vicinity of the site of such works.
- 6 In this Schedule " haulage vehicle" means a vehicle (other than one described in any of the foregoing paragraphs) which is constructed and used on public roads for haulage solely and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment.
- 7 In this Schedule " showman's vehicle " means a vehicle registered under this Act in the name of a person following the business of a travelling showman and used solely by him for the purposes of his business and for no other purpose.

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**PART II**

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
			£	£
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines.	—	—	5.00	—
2. Haulage vehicles, being showmen's vehicles.	—	7 ¼ tons	47.00	—
	7 ¼ tons	8 tons	56.25	—
	8 tons	10 tons	65.50	—
	10 tons	—	65.50	9.50
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	60.00	—
	2 tons	4 tons	108.00	—
	4 tons	6 tons	148.50	—
	6 tons	7 ¼ tons	189.00	—
	7 ¼ tons	8 tons	229.50	—
	8 tons	—	229.50	40.50