

Status: Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 24 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 2.

ANNUAL RATES OF DUTY

PART I

GENERAL

- [^{F1} (1) The annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is—
- (a) if it was constructed after 1946, the general rate;
 - (b) if it was constructed before 1947, the reduced rate.
- (2) The general rate is £135.
- (3) The reduced rate is 50 per cent. of the general rate.
- (4) Where an amount arrived at in accordance with sub-paragraph (3) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (5) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.]

Textual Amendments

- F1** By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), 16 it is provided that Sch. 1 para. 1 is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

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VALID FROM 28/07/2000

[^{F2}PART IA

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

F2 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.
- (2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means a vehicle within Category M1 of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).
- (3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—
- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.
- (5) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies—
- (a) its status as such a vehicle, and
 - (b) the applicable CO₂ emissions figure,
- are not affected by any subsequent modification of the vehicle.

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Graduated rates of duty

1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with the following table by reference to—

- (a) the applicable CO₂ emissions figure, and
- (b) whether the vehicle qualifies for the reduced rate of duty, or is liable to the standard rate or the premium rate of duty.

| CO ₂ emissions figure | | Rate | | |
|----------------------------------|---------------|--------------|---------------|--------------|
| (1) | (2) | (3) | (4) | (5) |
| Exceeding | Not Exceeding | Reduced rate | Standard rate | Premium rate |
| g/km | g/km | £ | £ | £ |
| | 150 | 90 | 100 | 110 |
| 150 | 165 | 110 | 120 | 130 |
| 165 | 185 | 130 | 140 | 150 |
| 185 | | 150 | 155 | 160 |

The reduced rate

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.
- (2) Condition A is that the vehicle is constructed or modified—
- (a) so as to be propelled by a prescribed type of fuel, or
 - (b) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
 - (b) has incorporated such equipment since its first registration.
- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle's first registration, as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;

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- (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
- (d) for a fee to be paid for such an examination;
- (e) for the form and content of such a certificate;
- (f) for the revocation, cancellation or surrender of such a certificate;
- (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
- (h) for appeals against any determination not to issue such a certificate.

The standard rate

1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate and is not liable to the premium rate.

The premium rate

- ^{F3}1E (1) A vehicle is liable to the premium rate of duty if—
- (a) it is constructed or modified so as to be propelled solely by diesel, and
 - (b) it is not of a prescribed description.
- (2) In sub-paragraph (1)(a) “diesel” means any diesel fuel within the definition in Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.

Textual Amendments

F3 Sch. 1 para. 1D substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) for Sch. 1 paras. 1D, 1E by [Finance Act 2007 \(c. 11\)](#), [s. 11\(7\)](#)

Meaning of “prescribed”

1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

Meaning of “EC certificate of conformity” and “UK approval certificate”

- 1G (1) References in this Part of this Schedule to an “EC certificate of conformity” are to a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended.
- (2) References in this Part of this Schedule to a “UK approval certificate” are to a certificate issued under—
- (a) section 58(1) or (4) of the ^{M1}Road Traffic Act 1988, or
 - (b) Article 31A(4) or (5) of the ^{M2}Road Traffic (Northern Ireland) Order 1981.]

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Marginal Citations

- M1 1988 c. 52.
M2 S.I. 1981/154 (N.I. 1).

VALID FROM 28/07/2000

PART IB

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- (2) In sub-paragraph (1)(b) a “light goods vehicle” means a vehicle within Category N1 of Annex II to Council Directive [70/156/EEC](#) (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes).
- (3) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

Annual rate of duty

VALID FROM 24/07/2002

For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “lower-emission van” if—

- 1K (a) the vehicle is first registered on or after 1st March 2003, and
- (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive [70/220/EEC](#) by Directive [98/69/EC](#) of the European Parliament and of the Council) are not exceeded during a Type I test.

*Reference
mass of
vehicle*

*Limit values for types of emissions by reference to
vehicle type*

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| | | <i>CO</i> | | <i>HC</i> | | <i>NO_x</i> | | <i>HC + PM NO_x</i> | |
|-------|-------|------------------|----------------------|---------------|---------------|-----------------------|---------------|-----------------------------------|---------------|
| | | <i>Exceeding</i> | <i>Not exceeding</i> | <i>Petrol</i> | <i>Diesel</i> | <i>Petrol</i> | <i>Petrol</i> | <i>Diesel</i> | <i>Diesel</i> |
| | | <i>kg</i> | <i>kg</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> | <i>g/km</i> |
| – | 1,305 | 1.0 | 0.5 | 0.1 | 0.08 | 0.25 | 0.3 | 0.025 | |
| 1,305 | 1760 | 1.81 | 0.63 | 0.13 | 0.1 | 0.33 | 0.39 | 0.04 | |
| 1,760 | 3,500 | 2.27 | 0.74 | 0.16 | 0.11 | 0.39 | 0.46 | 0.06 | |

VALID FROM 24/07/2002

[^{F4}1L

In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive [70/220/EEC](#) as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO_x” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

Textual Amendments

- F4** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in [s. 16\(2\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 16\(1\)](#)

1J

The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is £160.

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PART II

MOTORCYCLES

- 2 (1) The annual rate of vehicle excise duty applicable to a motorcycle which does not exceed 450 kilograms in weight unladen is—
- [^{F5}(a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, 10 per cent. of the general rate specified in paragraph 1(2);
 - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, 25 per cent. of the general rate specified in paragraph 1(2);
 - (c) in any other case, 40 per cent. of the general rate specified in paragraph 1(2).]
- [^{F6}(1A) Where an amount arrived at in accordance with sub-paragraph (1)(a), (b) or (c) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (1B) Where an amount arrived at in accordance with sub-paragraph (1)(a), (b) or (c) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.]
- (2) Where a motorbicycle which was constructed before 1933 has an engine the cylinder capacity of which exceeds 150 cubic centimetres, it is to be treated for the purposes of sub-paragraph (1) as having an engine the cylinder capacity of which does not exceed 150 cubic centimetres.
- (3) In this paragraph—
- “motorcycle” means a motorbicycle or a motortricycle,
 - “motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and
 - “motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.
- (4) For the purposes of this paragraph the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.

Textual Amendments

- F5** Sch. 1 para. 2(1)(a)-(c) substituted (1.5.1995 with effect as mentioned in Sch. 4 para. 16 of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 7(2), 16
- F6** Sch. 1 para. 2(1A)(1B) inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 16 of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 7(3), 16

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[^{F7}PART III

BUSES]

Textual Amendments

F7 By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

- ^{F83} (1) The annual rate of vehicle excise duty applicable to a bus is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
 - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
 - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
 - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.
- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the ^{M3}Public Passenger Vehicles Act 1981), and
 - (b) is not an excepted vehicle.
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
 - (b) a vehicle which is a community bus,
 - (c) a vehicle used under a permit granted under section 19 of the ^{M4}Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or
 - (d) a vehicle used under a permit granted under section 10B of the ^{M5}Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the ^{M6}Transport Act 1985), and
 - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.
- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

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- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.

Textual Amendments

F8 By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

Marginal Citations

- M3** 1981 c. 14.
- M4** 1985 c. 67.
- M5** 1967 c. 37 (N.I.).
- M6** 1985 c. 67.

PART IV

[^{F9}SPECIAL VEHICLES]

Textual Amendments

F9 Sch. 1 Pt. IV: heading substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(1)(2), 16

- 4 (1) The annual rate of vehicle excise duty applicable to a [^{F10}special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) [^{F11}“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms and is]—
- ^{F12}(a)
 - ^{F12}(b)
 - (c) a digging machine,
 - (d) a mobile crane,
 - (e) a works truck, or
 - [^{F13}(ee) a road roller.]
 - (f)
- ^{F14}(3)

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- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and 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 or has been used for that purpose, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- (a) is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—
- (a) designed for use in private premises, and
 - (b) used on public roads only—
 - (i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,
 - (ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or
 - (iii) in connection with road works at or in the immediate vicinity of the site of the works.
- [^{F15}(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.]

Textual Amendments

- F10** Words in [Sch. 1 para. 4\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(3\), 16](#)
- F11** Words in [Sch. 1 para. 4\(2\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(a\), 16](#)
- F12** [Sch. 1 para. 4\(a\)\(b\)\(f\)](#) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 paras. 9\(4\)\(b\), 16, Sch. 29 Pt. V\(2\)](#) Note
- F13** [Sch. 1 para. 4\(2\)\(ee\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(c\), 16](#)
- F14** [Sch. 1 para. 4\(3\)](#) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 paras. 9\(5\), 16, Sch. 29 Pt. V\(2\)](#) Note

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- F15** Sch. 1 para. 4(7) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(6), 16

[^{F16}PART IVA

SPECIAL CONCESSIONARY VEHICLES]

Textual Amendments

- F16** Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F17}4A (1) The annual rate of vehicle excise duty applicable to a special concessionary vehicle is 25 per cent. of the general rate specified in paragraph 1(2).
- (2) Where an amount arrived at in accordance with sub-paragraph (1) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (3) Where an amount arrived at in accordance with sub-paragraph (1) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.

Textual Amendments

- F17** Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F18}4B (1) A vehicle is a special concessionary vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—

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- (a) designed and constructed primarily for use otherwise than on roads, and
- (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

Textual Amendments

F18 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

F194C (1) A vehicle is a special concessionary vehicle if it is a light agricultural vehicle.

- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—
- (a) has a revenue weight not exceeding 1,000 kilograms,
 - (b) is designed and constructed so as to seat only the driver,
 - (c) is designed and constructed primarily for use otherwise than on roads, and
 - (d) is used solely for purposes relating to agriculture, horticulture or forestry.

Textual Amendments

F19 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

F204D An agricultural engine is a special concessionary vehicle.

Textual Amendments

F20 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

F214E A mowing machine is a special concessionary vehicle.

Textual Amendments

F21 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

VALID FROM 29/04/1996

[F224EE A steam powered vehicle is a special concessionary vehicle.]

Status: Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

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Textual Amendments

F22 Sch. 1 Pt. IVA para. 4EE inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(1)(8)

- ^{F23}4F (1) An electrically propelled vehicle is a special concessionary vehicle.
- (2) A vehicle is not an electrically propelled vehicle for the purposes of subparagraph (1) unless the electrical motive power is derived from—
- (a) a source external to the vehicle, or
 - (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.

Textual Amendments

F23 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F24}4G A vehicle is a special concessionary vehicle when it is—
- (a) being used,
 - (b) going to or from the place where it is to be or has been used, or
 - (c) being kept for use,
- for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Textual Amendments

F24 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F25}4H A vehicle is a special concessionary vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).

Textual Amendments

F25 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

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PART V

RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle [^{F26}is—
- (a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 12,000 kilograms, the same as the basic goods vehicle rate;
 - (b) if it has a revenue weight exceeding 12,000 kilograms and not exceeding 25,000 kilograms, 300 per cent. of the basic goods vehicle rate;
 - (c) if it has a revenue weight exceeding 25,000 kilograms, 500 per cent. of the basic goods vehicle rate.]
- (2) In sub-paragraph (1) “recovery vehicle” means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.
- (3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—
- (a) the recovery of a disabled vehicle,
 - (b) the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,
 - (c) the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped,
 - (d) carrying fuel and other liquids required for its propulsion and tools and other articles required for the operation of, or in connection with, apparatus designed to lift, tow or transport a disabled vehicle, and
 - (e) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.
- (4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—
- (a) the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
 - (b) the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
 - (c) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,
- shall be disregarded in determining whether the vehicle is a recovery vehicle.
- (5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.
- ^{F27}(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- ^{F27}(7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,

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the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

- ^{F27}(8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

Textual Amendments

- F26** Sch. 1 para. 5(1)(a)-(c) and preceding word substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for words in Sch. 1 para. 5(1) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(2), 16
- F27** Sch. 1 para. 5(6)-(8) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(3), 16

PART VI

VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—
- (a) a heavy motor car used for the carriage of exceptional loads, or
 - (b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—
- (a) section 44 of the ^{M7}Road Traffic Act 1988, or
 - (b) Article 29(3) of the ^{M8}Road Traffic (Northern Ireland) Order 1981,
- is [^{F28}the heavy tractive unit rate].
- (3) For the purposes of this paragraph an exceptional load is a load which—
- (a) by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) Article 28 of the Road Traffic (Northern Ireland) Order 1981, or
 - (b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than 38,000 kilograms and which complies in all respects with such requirements.
- [^{F29}(3A) In sub-paragraph (2) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.]

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- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the Road Traffic (Northern Ireland) Order 1981 have the same meanings in this paragraph as in that Act or Order.

Textual Amendments

- F28** Words in [Sch. 1 para. 6\(2\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 12\(1\)\(2\), 16](#)
- F29** [Sch. 1 para. 6\(3A\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 12\(1\)\(3\), 16](#)

Marginal Citations

- M7** [1988 c. 52.](#)
- M8** [S.I. 1981/154 \(N.I.1\).](#)

PART VII

HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- [^{F30}(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
- (b) in any other case, the general haulage vehicle rate.]
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.
- [^{F31}(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- ^{F31}(4) In sub-paragraph (1) the reference to the general haulage vehicle rate is to 75 per cent. of the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 12,000 kilograms and not exceeding 16,000 kilograms.
- ^{F31}(5) Where an amount arrived at in accordance with sub-paragraph (4) is an amount—
- (a) which is not a multiple of £10, and
- (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- ^{F31}(6) Where an amount arrived at in accordance with sub-paragraph (4) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

Status: Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

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Textual Amendments

- F30** Sch. 1 para. 7(1)(a)(b) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(2), 16
- F31** Sch. 1 para. 7(3)-(6) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(3), 16

PART VIII

GOODS VEHICLES

Basic rate

^{F32}g

Textual Amendments

- F32** Sch. 1 para. 8 repealed (1.5.1995 with application as in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 14(1)(2), 16, Sch. 29 Pt. V(2) Note

*Rigid goods vehicles exceeding 7,500 kilograms
 plated gross weight or relevant maximum weight*

- 9 (1) [^{F33}Subject to sub-paragraphs (2) and (3),]the annual rate of vehicle excise duty applicable to a rigid goods vehicle which has [^{F34}a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- (a) the [^{F35}the revenue weight] of the vehicle, and
 - (b) the number of axles on the vehicle.

| ^{F36} Revenue weight of vehicle | | Rate | | |
|--|----------------------|-------------------------|---------------------------|----------------------------------|
| (1) Exceeding | (2) Not Exceeding | (3) Two axle vehicle | (4) Three axle vehicle | (5) Four or more axle vehicle |
| kgs | kgs | £ | £ | £ |
| 3,500 | 7,500 | 150 | 150 | 150 |
| 7,500 | 12,000 | 290 | 290 | 290 |
| 12,000 | 13,000 | 450 | 470 | 340 |
| 13,000 | 14,000 | 630 | 470 | 340 |
| 14,000 | 15,000 | 810 | 470 | 340 |

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| | | | | |
|--------|--------|-------|-------|--------|
| 15,000 | 17,000 | 1,280 | 470 | 340 |
| 17,000 | 19,000 | 1,280 | 820 | 340 |
| 19,000 | 21,000 | 1,280 | 990 | 340 |
| 21,000 | 23,000 | 1,280 | 1,420 | 490 |
| 23,000 | 25,000 | 1,280 | 2,160 | 800 |
| 25,000 | 27,000 | 1,280 | 2,260 | 1,420 |
| 27,000 | 29,000 | 1,280 | 2,260 | 2,240 |
| 29,000 | 31,000 | 1,280 | 2,260 | 3,250 |
| 31,000 | 44,000 | 1,280 | 2,260 | 4,250] |

- [^{F37}(2) The annual rate of vehicle excise duty applicable—
- (a) to any rigid goods vehicle which is a showman's goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, and
 - (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms,
- shall be the basic goods vehicle rate.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a revenue weight exceeding 44,000 kilograms and is not an island goods vehicle shall be the heavy tractive unit rate.
- (4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (5) In sub-paragraph (3) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.]

Textual Amendments

- F33** Words in [Sch. 1 para. 9\(1\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(a\), 16](#)
- F34** Words in [Sch. 1 para. 9\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(b\), 16](#)
- F35** Words in [Sch. 1 para. 9\(1\)\(a\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(c\), 16](#)
- F36** [Sch. 1 para. 9\(1\)](#): table substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(4\), 16](#)
- F37** [Sch. 1 para. 9\(2\)-\(5\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for [Sch. 1 para. 9\(2\)](#) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(5\), 16](#)

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VALID FROM 01/01/1999

- ^{F38}9A (1) This paragraph applies to a rigid goods vehicle which—
- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
 - (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 9(2); and
 - (c) has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies shall be determined in accordance with the table set out in paragraph 9B by reference to—
- (a) the revenue weight of the vehicle, and
 - (b) the number of axles on the vehicle.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be £4,670.]

Textual Amendments

F38 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

VALID FROM 01/01/1999

^{F39}9B That table is as follows—

| Revenue weight of vehicle | | Rate | | |
|---------------------------|----------------------|-------------------------|---------------------------|----------------------------------|
| (1) Exceeding | (2) Not Exceeding | (3) Two axle vehicle | (4) Three axle vehicle | (5) Four or more axle vehicle |
| kgs | kgs | £ | £ | £ |
| 3,500 | 7,500 | 150 | 150 | 150 |
| 7,500 | 12,000 | 150 | 150 | 150 |
| 12,000 | 13,000 | 150 | 150 | 150 |
| 13,000 | 14,000 | 150 | 150 | 150 |
| 14,000 | 15,000 | 340 | 150 | 150 |
| 15,000 | 17,000 | 820 | 150 | 150 |
| 17,000 | 19,000 | 820 | 350 | 150 |

Status: Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

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| | | | | |
|--------|--------|-----|-------|-------|
| 19,000 | 21,000 | 820 | 520 | 150 |
| 21,000 | 23,000 | 820 | 970 | 150 |
| 23,000 | 25,000 | 820 | 1,730 | 330 |
| 25,000 | 27,000 | 820 | 1,840 | 970 |
| 27,000 | 29,000 | 820 | 1,840 | 1,820 |
| 29,000 | 31,000 | 820 | 1,840 | 2,860 |
| 31,000 | 44,000 | 820 | 1,840 | 3,900 |

Textual Amendments

F39 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with paragraph 9, to a rigid goods vehicle which has a ^{F40}revenue weight] exceeding 12,000 kilograms and which is used for drawing a trailer which—
- (a) has a ^{F41}plated gross weight] exceeding 4,000 kilograms, and
 - (b) when so drawn, is used for the conveyance of goods or burden,
- shall be increased by the amount of the supplement (the “trailer supplement”) which is appropriate to the ^{F41}plated gross weight] of the trailer being drawn.
- (2) Where the plated gross weight ^{F42} . . . of the trailer—
- (a) exceeds 4,000 kilograms, but
 - (b) does not exceed 12,000 kilograms,
- the amount of the trailer supplement is ^{F43} an amount equal to the amount of the general rate specified in paragraph 1(2)].
- (3) Where the plated gross weight ^{F44} . . . of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is ^{F45} an amount equal to 275 per cent. of the amount of the general rate specified in paragraph (2)].
- ^{F46}(3A) Where an amount arrived at in accordance with sub-paragraph (3) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the amount of the trailer supplement is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (3B) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by ten produces a remainder of £5, the amount of the trailer supplement is the amount arrived at increased by £5.]
- (4)

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| | | | | | | | |
|--------|--------|-------|-------|-------|-------|-------|--------|
| 12,000 | 16,000 | 440 | 440 | 440 | 440 | 440 | 440 |
| 16,000 | 20,000 | 500 | 440 | 440 | 440 | 440 | 440 |
| 20,000 | 23,000 | 780 | 440 | 440 | 440 | 440 | 440 |
| 23,000 | 26,000 | 1,150 | 570 | 440 | 570 | 440 | 440 |
| 26,000 | 28,000 | 1,150 | 1,090 | 440 | 1,090 | 440 | 440 |
| 28,000 | 31,000 | 1,680 | 1,680 | 1,050 | 1,680 | 640 | 440 |
| 31,000 | 33,000 | 2,450 | 2,450 | 1,680 | 2,450 | 970 | 440 |
| 33,000 | 34,000 | 5,000 | 5,000 | 1,680 | 2,450 | 1,420 | 550 |
| 34,000 | 36,000 | 5,000 | 5,000 | 2,750 | 2,450 | 2,030 | 830 |
| 36,000 | 38,000 | 5,000 | 5,000 | 3,100 | 2,730 | 2,730 | 1,240 |
| 38,000 | 44,000 | 5,000 | 5,000 | 3,100 | 2,730 | 2,730 | 1,240] |

- [^{F51}(2) The annual rate of vehicle excise duty applicable—
- (a) to any tractive unit which is a showman's goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, and
 - (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms,
- shall be the basic goods vehicle rate.
- ^{F51}(3) The annual rate of vehicle excise duty applicable to a tractive unit which has a revenue weight exceeding 44,000 kilograms and is not an island goods vehicle shall be the heavy tractive unit rate.
- ^{F51}(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- ^{F51}(5) In sub-paragraph (3) the reference to the heavy tractive unit rate is to the rate applicable, by virtue of sub-paragraph (1), to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 38,000 kilograms and not exceeding 44,000 kilograms.]

Textual Amendments

- F47** Words in [Sch. 1 para. 11\(1\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(a\), 16](#)
- F48** Words in [Sch. 1 para. 11\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(b\), 16](#)
- F49** Words in [Sch. 1 para. 11\(1\)\(a\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(c\), 16](#)
- F50** [Sch. 1 para. 11\(1\)](#): table substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(12\), 16](#)
- F51** [Sch. 1 para. 11\(2\)-\(5\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for [Sch. 1 para. 11\(2\)](#) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(13\), 16](#)

Status: Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 24 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

| | | | | | | | |
|--------|--------|-------|-------|-------|-------|-------|-----|
| 20,000 | 23,000 | 310 | 150 | 150 | 150 | 150 | 150 |
| 23,000 | 26,000 | 690 | 150 | 150 | 150 | 150 | 150 |
| 26,000 | 28,000 | 690 | 630 | 150 | 630 | 150 | 150 |
| 28,000 | 31,000 | 1,240 | 1,240 | 590 | 1,240 | 160 | 150 |
| 31,000 | 33,000 | 2,030 | 2,030 | 1,240 | 2,030 | 500 | 150 |
| 33,000 | 34,000 | 4,670 | 4,670 | 1,240 | 2,030 | 970 | 150 |
| 34,000 | 36,000 | 4,670 | 4,670 | 2,340 | 2,030 | 1,600 | 360 |
| 36,000 | 38,000 | 4,670 | 4,670 | 2,710 | 2,320 | 2,320 | 780 |
| 38,000 | 44,000 | 4,670 | 4,670 | 2,710 | 2,320 | 2,320 | 780 |

Textual Amendments

F53 Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 12; S.I. 1998/3092, art. 2

VALID FROM 28/07/2000

[^{F54}11(1) This paragraph applies to a tractive unit that—

- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,
- (b) has 3 or more axles and is used exclusively for the conveyance of semi-trailers with 3 or more axles,
- (c) is of a type that could lawfully be used on a public road immediately before 21st March 2000, and
- (d) complies with the requirements in force immediately before that date for use on a public road.

(2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—

- (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £1,280;
- (b) in the case of a vehicle with respect to which those requirements are satisfied, £280.]

Textual Amendments

F54 Sch. 1 para. 11C inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), Sch. 5 para. 6(2)

Farmers' goods vehicles and showmen's goods vehicles

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Textual Amendments

F55 Sch. 1 para. 12 repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(14), 16, Sch. 29 Pt. V(2) Note

Vehicles with reduced plated weights

- 13 (1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if [^{F56}its revenue weight were such lower weight as may be specified] in the application.
- (2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—
- (a) conditions prescribed by the regulations, or
 - (b) such further conditions as the Secretary of State may think fit to impose in any particular case.

Textual Amendments

F56 Words in Sch. 1 para. 13(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, Sch. 4 paras. 14(15), 16

Vehicles for conveying machines

- 14 A vehicle which—
- (a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,
 - ^{F57}(b)
 - ^{F57}(c)
- is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

Textual Amendments

F57 Sch. 1 para. 14(b)(c) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(16), 16, Sch. 29 Pt. V(2) Note

Goods vehicles used partly for private purposes

- 15 (1) Where—
- (a) a goods vehicle is used partly for private purposes, and

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- (b) the annual rate of vehicle excise duty applicable to it under this Part is less than the rate which would be applicable to it under Part I (if this Part did not apply to it),

this Part does not apply to it (so that that rate is applicable to it).

- (2) In sub-paragraph (1) “used partly for private purposes” means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

Exceptions

- 16 (1) This Part does not apply to—
 - (a) a vehicle to which Part II, IV, V or VII applies, or
 - (b) a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not so used for hire or reward or for or in connection with a trade or business.
- (2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in sub-paragraph (2) of that paragraph.

Meaning of “trailer”

- 17 (1) In this Part “trailer” does not include—
 - (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material, [^{F58}or]
 - (b) a snow plough,
 - ^{F59}(c)
 - ^{F59}(d)
 - ^{F59}(e)
- ^{F59}(2)

Textual Amendments

F58 Word in [Sch. 1 para. 17\(1\)\(a\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(17\)\(a\), 16](#)

F59 [Sch. 1 para. 17\(1\)\(c\)-\(e\)\(2\)](#) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 para. 14\(17\)\(b\)\(18\), 16, Sch. 29 Pt. V\(2\)](#) Note

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^{F60} Meaning of “island goods vehicle”

Textual Amendments

F60 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

- ^{F61}18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—
- “island” includes anything that is an island only when the tide reaches a certain height;
- “landing place” means any place at which vehicles are disembarked after sea journeys;

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“mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and

“road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;

and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.]

Textual Amendments

F61 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

VALID FROM 29/04/1996

^{F62} Other expressions

Textual Amendments

F62 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

^{F63}19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the ^{M9}Road Traffic Act 1988.

(2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.]

Textual Amendments

F63 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

Marginal Citations

M9 1988 c. 52.

Status:

Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation:

Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 24 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.