

**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 20 April 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) View outstanding changes

## SCHEDULES

### SCHEDULE 1 U.K.

Section 2.

#### ANNUAL RATES OF DUTY

#### PART I U.K.

##### GENERAL

<sup>F1</sup>(1) <sup>F2</sup>Except in the case of a vehicle having an engine with a cylinder capacity not exceeding <sup>F3</sup>1,549 cubic centimetres], 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 <sup>F4</sup>the general rate].

(2) The general rate is <sup>F5</sup>£325].

[ In the case of a vehicle having an engine with a cylinder capacity not exceeding <sup>F6</sup>(2A) <sup>F7</sup>1,549 cubic centimetres], the general rate is <sup>F8</sup>£200].]

[ For the purposes of this Schedule the cylinder capacity of an engine shall be <sup>F9</sup>(2B) calculated in accordance with regulations made by the Secretary of State.]

<sup>F10</sup>(3) .....

<sup>F10</sup>(4) .....

<sup>F10</sup>(5) ..... ]

#### 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)
- F2** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(2)(5)
- F3** By 2001 c. 9, s. 8(1)(11)(12) it is provided (1.7.2001) that the words in Sch. 1 para. 1(2) are substituted
- F4** Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, s. 18(2)(a)(5)
- F5** Sum in Sch. 1 para. 1(2) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(2)(a)(11)
- F6** Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(3)(5)
- F7** Words in Sch. 1 para. 1(2A) substituted (1.7.2001) by 2001 c. 9, s. 8(1)(11)(12)
- F8** Sum in Sch. 1 para. 1(2A) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(2)(b)(11)
- F9** Sch. 1 para. 1(2B) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 20(1) (with s. 20(3))

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**F10** Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(b)(5), 205, **Sch. 41 Pt. II(3)** Note

[<sup>F11</sup>1Z(1) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is 50 per cent of the rate which (but for this paragraph) would be applicable.

(2) This paragraph applies to a vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who is in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in his or her name under this Act is—
  - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
  - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.

[ This paragraph also applies to a vehicle when it is being used, or kept for use, by  
<sup>F12</sup>(2A) or for the purposes of a disabled person who is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in the disabled person's name under this Act is—
  - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
  - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.]

(3) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

- (a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
- (b) corresponding provision having effect in Northern Ireland.

[ This paragraph has effect as if a person were in receipt of disability assistance for  
<sup>F13</sup>(3A) working age people by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.]

(4) For the purposes of sub-paragraph (2), a vehicle is to be treated as registered under this Act in the name of a person in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—

- (a) an appointee, or
- (b) a person nominated for the purposes of this paragraph by the person or an appointee.

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- (5) In sub-paragraph (4) “appointee” means a person appointed pursuant to regulations made under (or having effect as if made under) the Social Security Administration Act 1992 or the Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of personal independence payment.]
- [<sup>F14</sup>(6) For the purposes of sub-paragraph (2A), a vehicle is to be treated as registered under this Act in the name of a person in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—
- (a) a person appointed under section 58 or 85B of the Social Security (Scotland) Act 2018 in relation to the person,
  - (b) a person nominated for the purposes of this paragraph by the person or the person so appointed, or
  - (c) any other person who has legal authority to act on behalf of the person.]

#### Textual Amendments

- F11** Sch. 1 para. 1ZA inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), Sch. 37 paras. 5, 7
- F12** Sch. 1 para. 1ZA(2A) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), 6(3)(a)
- F13** Sch. 1 para. 1ZA(3A) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), 6(3)(b)
- F14** Sch. 1 para. 1ZA(6) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), 6(3)(c)

### [<sup>F15</sup>PART IA U.K.]

#### LIGHT PASSENGER VEHICLES [<sup>F16</sup>REGISTERED BEFORE 1 APRIL 2017]: GRADUATED RATES OF DUTY

#### Textual Amendments

- F15** Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3
- F16** Words in Sch. 1 Pt. 1A heading inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 46(2)(a)

#### *Vehicles to which this Part applies*

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered [<sup>F17</sup>, under this Act or under the law of a country or territory outside the United Kingdom,][<sup>F18</sup>, after 28 February 2001 but before 1 April 2017], and
  - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—

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- (i) identifies the vehicle as having been approved as a light passenger vehicle, and
- (ii) specifies a CO<sub>2</sub> emissions figure in terms of grams per kilometre driven.

[<sup>F19</sup>(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means, as the case may be, a vehicle—

- (a) within Category M<sub>1</sub> 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),
- (b) within Category M<sub>1</sub> of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
- (c) within Category M<sub>1</sub> of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the 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 CO<sub>2</sub> emissions figure” is—

- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO<sub>2</sub> emissions figure, that figure, and
- (b) where it specifies more than one, the figure specified as the CO<sub>2</sub> 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 CO<sub>2</sub> emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO<sub>2</sub> emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO<sub>2</sub> emissions (combined) figure specified.

(5) If a vehicle is on first registration [<sup>F20</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies—

- (a) its status as such a vehicle, and
- (b) the applicable CO<sub>2</sub> emissions figure,

are not affected by any subsequent modification of the vehicle.

#### Textual Amendments

**F17** Words in Sch. 1 para. 1A(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(a\)](#)

**F18** Words in Sch. 1 para. 1A(1)(a) substituted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(b\)](#)

**F19** Sch. 1 para. 1A(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(2\)\(a\)](#) (with Sch. 4 paras. 16, 17)

**F20** Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(b\)](#)

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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 <sup>F21</sup>the following <sup>F22</sup>table]] by reference to—

- (a) the applicable CO<sub>2</sub> emissions figure, <sup>F23</sup>... <sup>F24</sup>and ]
- (b) whether the vehicle qualifies for the reduced rate of duty <sup>F25</sup>or is liable to the standard] rate of duty <sup>F26</sup>...
- <sup>F27</sup>(c) .....

]] <sup>F28</sup> CO2 Emissions Figure		Rate	
(1)	(2)	(3)	(4)
Exceeding	Not exceeding	Reduced rate	Standard Rate
g/km	g/km	£	£
100	110	10	20
110	120	25	35
120	130	140	150
130	140	170	180
140	150	190	200
150	165	230	240
165	175	280	290
175	185	310	320
185	200	355	365
200	225	385	395
225	255	665	675
255	—	685	695]

<sup>F29</sup>The table] has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

- <sup>F30</sup>(a) in column (3), in the last two rows, “385” were substituted for “665” and “685”, and
- (b) in column (4), in the last two rows, “395” were substituted for “675” and “695”.]

**Textual Amendments**

- F21** Words in Sch. 1 para. 1B substituted (with effect as mentioned in s. 11(10) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(4\)](#)
- F22** Word in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(a\)](#)
- F23** Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with s. 14(10) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), s. 14\(5\)](#)

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- F24** Word in Sch. 1 para. 1B(a) inserted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(b\)](#)
- F25** Words in Sch. 1 para. 1B substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(5\)](#)
- F26** Word in Sch. 1 para. 1B(b) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\), s. 20\(3\)\(c\)](#)
- F27** Sch. 1 para. 1B(c) omitted (with effect in accordance with s. 20(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\), s. 20\(3\)\(d\)](#)
- F28** Sch. 1 para. 1B Table substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(3\)\(11\)](#)
- F29** Words in Sch. 1 para. 1B substituted (with effect in accordance with s. 20(6) of the amending Act) by [Finance Act 2017 \(c. 10\), s. 20\(3\)\(f\)\(i\)](#)
- F30** Words in Sch. 1 para. 1B substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(4\)\(11\)](#)

*The reduced rate*

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.
- [<sup>F31</sup>(2) Condition A is that the vehicle—
- (a) is constructed—
    - (i) so as to be propelled by a relevant type of fuel, or
    - (ii) so as to be capable of being propelled by any of a number of relevant types of fuel, or
  - (b) is constructed or modified—
    - (i) so as to be propelled by a prescribed type of fuel, or
    - (ii) 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 [<sup>F32</sup>under this Act or under the law of a country or territory outside the United Kingdom,] 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 [<sup>F33</sup>that] 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 [<sup>F34</sup>under this Act], 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;
  - (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;

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- (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.

[ In this paragraph—

- <sup>F35</sup>(6) “bioethanol” has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979,  
“relevant type of fuel” means—
- (a) bioethanol, or
  - (b) a mixture of bioethanol and unleaded petrol, if the proportion of bioethanol by volume is at least 85%, and
- “unleaded petrol” has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979.

- (7) The Secretary of State may, with the consent of the Treasury, by regulations amend sub-paragraph (6).]

#### Textual Amendments

- F31** Sch. 1 para. 1C(2) substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), s. 13(4)(a)
- F32** Words in Sch. 1 para. 1C(3)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(3\)\(a\)](#)
- F33** Word in Sch. 1 para. 1C(3)(b) substituted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(3\)\(b\)](#)
- F34** Words in Sch. 1 para. 1C(4) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(3\)\(c\)](#)
- F35** Sch. 1 para. 1C(6)(7) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), s. 13(4)(b)

<sup>F36</sup> *The standard rate*

#### Textual Amendments

- F36** 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)

- <sup>F36</sup>1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.]

*The premium rate*

.....

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*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”*

[<sup>F38</sup>1G(1) References in this Part of this Schedule to an “EU certificate of conformity” are to a certificate of conformity within the meaning of—

- (a) Council [Directive 70/156/EEC](#),
- (b) [Directive 2007/46/EC](#) of the European Parliament and of the Council of 5 September 2007, or
- (c) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

[<sup>F39</sup>(2) References in this Part of this Schedule to a “UK approval certificate” are, in relation to a vehicle, to—

- (a) a certificate issued under—
  - (i) section 58(1) or (4) of the Road Traffic Act 1988, or
  - (ii) Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981 ([S.I. 1981/154 \(N.I. 1\)](#)), or
- (b) any other certificate or document issued in the United Kingdom on the basis of which the vehicle is first registered, other than an EC certificate of conformity.]]

**Textual Amendments**

- F38** Sch. 1 para. 1G(1) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), reg. 1(b), [Sch. 6 para. 3\(2\)\(b\)](#) (with Sch. 4 paras. 16, 17)
- F39** Sch. 1 para. 1G(2) substituted (with effect in accordance with Sch. 18 para. 8(2) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 8\(1\)](#)

[<sup>F40</sup>**PART 1AA** **U.K.**

LIGHT PASSENGER VEHICLES REGISTERED ON OR AFTER 1 APRIL 2017

**Textual Amendments**

- F40** Sch. 1 Pt. 1AA inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(2\)\(c\)](#)

*Vehicles to which this Part applies etc*

1GA (1) This Part of this Schedule applies to a vehicle which—

- (a) is first registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 1 April 2017, and
- (b) is so registered on the basis of an EU certificate of conformity or UK approval certificate that—



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- (i) identifies the vehicle as having been approved as a light passenger vehicle, and
- (ii) specifies a CO<sub>2</sub> emissions figure in terms of grams per kilometre driven.

[ But this Part of this Schedule does not apply to a motor caravan which is first<sup>F41</sup>(1A) registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 12 March 2020.]

[<sup>F42</sup>(2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means—

- (a) a vehicle within Category M<sub>1</sub> of Annex II to [Directive 2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat), or
- (b) a vehicle within Category M<sub>1</sub> of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).]

[<sup>F43</sup>(2A) For the purposes of sub-paragraph (1A) a vehicle is a “motor caravan” if the certificate mentioned in sub-paragraph (1)(b) identifies the vehicle as a motor caravan within the meaning of—

- (a) Annex II to [Directive 2007/46/EC](#), or
- (b) Part A of Annex I to Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

(3) The following provisions of Part 1A of this Schedule apply for the purposes of this Part of this Schedule as they apply for the purposes of that Part—

- <sup>F44</sup>(a) .....
- (b) paragraph 1A(5) (effect of subsequent modifications);
- (c) paragraphs 1C and 1D (the reduced rate and the standard rate);
- [<sup>F45</sup>(d) paragraph 1G(2) (meaning of “UK approval certificate”).]

[ References in this Part of this Schedule to an “EU certificate of conformity” are to<sup>F46</sup>[<sup>F47</sup>(4) a certificate of conformity within the meaning of—

- (a) [Directive 2007/46/EC](#), or
- (b) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.]

(5) Sub-paragraphs (3) and (4) of paragraph 1A of this Schedule (meaning of “the applicable CO<sub>2</sub> emissions figure”) apply for the purposes of this Part of this Schedule as they apply for the purposes of Part 1A of this Schedule, but—

- (a) any reference to an EU certificate of conformity in paragraph 1A(3) or (4) is to be construed in accordance with sub-paragraph (4) of this paragraph,<sup>F48</sup> ...
- (b) for the purpose of determining the applicable CO<sub>2</sub> emissions figure [<sup>F49</sup>of a vehicle first registered before 1 April 2020], ignore any WLTP (worldwide

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- harmonised [<sup>F50</sup>light] vehicles test procedures) values specified in an EU certificate of conformity [<sup>F51</sup>or UK approval certificate][<sup>F52</sup>, and
- (c) for the purpose of determining the applicable CO<sub>2</sub> emissions figure of a vehicle first registered on or after 1 April 2020, ignore any values specified in an EU certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values]]

#### Textual Amendments

- F41** Sch. 1 para. 1GA(1A) inserted (22.7.2020) by [Finance Act 2020 \(c. 14\), s. 86\(2\)](#)
- F42** Sch. 1 para. 1GA(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\), reg. 1\(b\), Sch. 6 para. 3\(3\)\(a\)](#) (with Sch. 4 paras. 16, 17)
- F43** Sch. 1 para. 1GA(2A) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\), reg. 1\(b\), Sch. 6 para. 3\(3\)\(b\)](#) (with Sch. 4 paras. 16, 17)
- F44** Sch. 1 para. 1GA(3)(a) omitted (with effect in accordance with s. 48(7) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\), s. 48\(4\)\(b\)](#)
- F45** Sch. 1 para. 1GA(3)(d) substituted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 48\(4\)\(c\)](#)
- F46** Sch. 1 para. 1GA(4)(5) inserted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 48\(4\)\(d\)](#)
- F47** Sch. 1 para. 1GA(4) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\), reg. 1\(b\), Sch. 6 para. 3\(3\)\(c\)](#) (with Sch. 4 paras. 16, 17)
- F48** Word in Sch. 1 para. 1GA(5)(a) omitted (with effect in accordance with s. 84(2) of the amending Act) by virtue of [Finance Act 2020 \(c. 14\), s. 84\(1\)\(a\)](#)
- F49** Words in Sch. 1 para. 1GA(5)(b) inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(i\)](#)
- F50** Word in Sch. 1 para. 1GA(5)(b) substituted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(ii\)](#)
- F51** Words in Sch. 1 para. 1GA(5)(b) inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(b\)\(iii\)](#)
- F52** Sch. 1 para. 1GA(5)(c) and word inserted (with effect in accordance with s. 84(2) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 84\(1\)\(c\)](#)

#### *Exemption from paying duty on first vehicle licence for certain vehicles*

- 1GB (1) No vehicle excise duty shall be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies if the vehicle is within sub-paragraph <sup>F53</sup>... (3).

<sup>F54</sup>(2) .....

- (3) A vehicle is within this sub-paragraph if—
- (a) its applicable CO<sub>2</sub> emissions figure exceeds 0 g/km but does not exceed 50 g/km, and
- (b) condition A, B or C in paragraph 1C is met.

#### Textual Amendments

- F53** Words in Sch. 1 para. 1GB(1) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(4\)\(a\)](#) (with s. 85(8))
- F54** Sch. 1 para. 1GB(2) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\), s. 85\(4\)\(b\)](#) (with s. 85(8))

**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 20 April 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) View outstanding changes

*Graduated rates of duty payable on first vehicle licence*

[<sup>F55</sup>1G(1)] This paragraph applies for the purpose of determining the rate at which vehicle excise duty is to be paid on the first vehicle licence for a vehicle to which this Part of this Schedule applies.

- (2) If the vehicle is not a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 1 by reference to—
  - (a) the applicable CO<sub>2</sub> emissions figure, and
  - (b) whether the vehicle qualifies for the reduced rate of duty or is liable to the standard rate of duty.
- (3) If the vehicle is a higher rate diesel vehicle, the annual rate of duty applicable to the vehicle is determined in accordance with Table 2 by reference to the applicable CO<sub>2</sub> emissions figure.

Table 1 - vehicles other than higher rate diesel vehicles

[ <sup>F56</sup> CO <sub>2</sub> Emissions Figure		Rate	
(1) Exceeding g/km	(2) Not exceeding g/km	(3) Reduced rate £	(4) Standard Rate £
0	50	0	10
50	75	20	30
75	90	120	130
90	100	155	165
100	110	175	185
110	130	200	210
130	150	245	255
150	170	635	645
170	190	1030	1040
190	225	1555	1565
225	255	2210	2220
255	—	2595	2605]

Table 2 - higher rate diesel vehicles

[ <sup>F57</sup> CO <sub>2</sub> Emissions Figure		Rate
(1) Exceeding g/km	(2) Not exceeding g/km	(3) Rate £
0	50	30

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	[ <sup>F57</sup> CO2 Emissions Figure	Rate
50	75	130
75	90	165
90	100	185
100	110	210
110	130	255
130	150	645
150	170	1040
170	190	1565
190	225	2220
225	255	2605
255	—	2605]

- (4) For the purposes of this paragraph a vehicle is a higher rate diesel vehicle if it is constructed so as to be propelled by diesel and it does not meet the Euro 6d emissions standard.
- (5) A vehicle meets the Euro 6d emissions standard only if it is first registered on the basis of an EU certificate of conformity which indicates that the exhaust emission level is Euro 6d (and it does not meet that standard if it is first registered on the basis of an EU certificate of conformity which indicates that that level is Euro 6d-TEMP).
- (6) “Diesel” means any diesel fuel within Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.]

#### Textual Amendments

**F55** Sch. 1 para. 1GC substituted (with effect in accordance with s. 44(7) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 44\(4\)](#)

**F56** Sch. 1 para. 1GC Table 1 substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(5\)\(11\)](#)

**F57** Sch. 1 para. 1GC Table 2 substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 324\(6\)\(11\)](#)

#### *Rates of duty payable on any other vehicle licence for vehicle*

- 1GD (1) For the purpose of determining the rate at which vehicle excise duty is to be paid on any other vehicle licence for a vehicle to which this Part of this Schedule applies, the annual rate of vehicle excise applicable to the vehicle is—
- the reduced rate of [<sup>F58</sup>£170], if the vehicle qualifies for the reduced rate, or
  - the standard rate of [<sup>F59</sup>£180], if the vehicle is liable to the standard rate.
- (2) But sub-paragraph (1) does not apply where paragraph 1GE(2) <sup>F60</sup>... applies.

**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 20 April 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) View outstanding changes

**Textual Amendments**

- F58** Sum in Sch. 1 para. 1GD(1)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(7)(a)(11)
- F59** Sum in Sch. 1 para. 1GD(1)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(7)(b)(11)
- F60** Words in Sch. 1 para. 1GD(2) omitted (with effect in accordance with s. 85(8) of the amending Act) by virtue of Finance Act 2020 (c. 14), s. 85(5)

*Higher rates of duty: vehicles with a price exceeding £40,000*

1GE (1) Sub-paragraph (2) applies for the purpose of determining the rate at which vehicle excise duty is to be paid on any other vehicle licence for a vehicle to which this Part applies if—

- (a) the price of the vehicle exceeds £40,000,
- (b) the vehicle was first registered, under this Act or under the law of a country or territory outside the United Kingdom, less than six years before the date on which the licence has effect, and
- (c) the vehicle's applicable CO<sub>2</sub> emissions figure exceeds 0 g/km.

(2) The annual rate of vehicle excise duty applicable to the vehicle is—

- (a) [<sup>F61</sup>£560], if the vehicle qualifies for the reduced rate, or
- (b) [<sup>F62</sup>£570], if the vehicle is liable to the standard rate.

<sup>F63</sup>(3) .....

<sup>F64</sup>(4) .....

[<sup>F66</sup>Sub-paragraph (2) does] not apply to a vehicle if when it is first registered, <sup>F65</sup>(5) whether that is under this Act or under the law of a country or territory outside the United Kingdom, it is a taxi capable of zero emissions (see paragraph 1GG).]

**Textual Amendments**

- F61** Sum in Sch. 1 para. 1GE(2)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(8)(a)(11)
- F62** Sum in Sch. 1 para. 1GE(2)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(8)(b)(11)
- F63** Sch. 1 para. 1GE(3) omitted (1.4.2020) by virtue of Finance Act 2020 (c. 14), s. 85(6)(a) (with s. 85(8))
- F64** Sch. 1 para. 1GE(4) omitted (1.4.2020) by virtue of Finance Act 2020 (c. 14), s. 85(6)(a) (with s. 85(8))
- F65** Sch. 1 para. 1GE(5) inserted (with effect in accordance with s. 59(4)(5) of the amending Act) by Finance Act 2019 (c. 1), s. 59(2)
- F66** Words in Sch. 1 para. 1GE(5) substituted (1.4.2020) by Finance Act 2020 (c. 14), s. 85(6)(b) (with s. 85(8))

*Calculating the price of a vehicle*

1GF (1) For the purposes of paragraph 1GE(1)(a) <sup>F67</sup>... the price of a vehicle is—

- (a) in a case where the vehicle has a list price, the sum of—
  - (i) that price, and

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- (ii) the price of any non-standard accessory which is attached to the vehicle when it is first registered under this Act, or
  - (b) in a case where the vehicle does not have a list price, its notional price.
- (2) The reference in sub-paragraph (1)(a)(ii) to the price of a non-standard accessory is to—
- (a) its list price, if it has one, or
  - (b) its notional price, if it has no list price.
- (3) Sections 123, 124, 125 and 127 to 130 of the Income Tax (Earnings and Pensions) Act 2003 apply for the purpose of defining terms used in this paragraph as they apply for the purpose of defining terms used in Chapter 6 of Part 3 of that Act, but with the modifications specified in sub-paragraph (4).
- (4) The modifications are as follows—
- (a) references to a car are to be read as references to a vehicle;
  - (b) references to relevant taxes are to be read as not including references to vehicle excise duty;
  - (c) in section 124(1)(f) for the words from “qualifying” to the end substitute “accessories attached to the vehicle when it was first registered under VERA 1994”;
  - (d) in section 125 omit subsection (1) and (2)(a);
  - (e) in section 127—
    - (i) in subsection (1) omit “initial extra”;
    - (ii) omit subsection (2).]

#### Textual Amendments

**F67** Words in [Sch. 1 para. 1GF\(1\)](#) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\)](#), [s. 85\(7\)](#) (with [s. 85\(8\)](#))

#### <sup>F68</sup>Meaning of “taxi capable of zero emissions”

#### Textual Amendments

**F68** [Sch. 1 para. 1GG](#) and cross-heading inserted (with effect in accordance with [s. 59\(4\)](#) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 59\(3\)](#)

- 1GG (1) The Secretary of State may by regulations make provision about the meaning of “taxi capable of zero emissions” in paragraph 1GE.
- (2) In the following provisions of this paragraph “regulations” means regulations under sub-paragraph (1).
- (3) Regulations may (in particular) make provision of any one or more of the following kinds—
- (a) that a vehicle is a taxi capable of zero emissions if the vehicle is of a description specified in regulations;

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- (b) that a vehicle is at any particular time a taxi capable of zero emissions if the vehicle is of a model specified at that time in a list maintained by the Secretary of State;
  - (c) that a vehicle is a taxi capable of zero emissions if conditions specified in regulations are met.
- (4) Where regulations make provision of the kind mentioned in sub-paragraph (3)(b)—
- (a) regulations may (in particular) provide that a model of vehicle may be specified in the list only if it appears to the Secretary of State that vehicles of that model are of a description specified in regulations;
  - (b) regulations must provide for publication of the list;
  - (c) regulations may allow a model of vehicle to be included in the list with backdated effect.
- (5) A description of a kind mentioned in sub-paragraph (3)(a) or (4)(a) may be framed (in particular) by reference to a scheme, or an instrument or other document, as it has effect from time to time.
- (6) Regulations made before 1 April 2020 that do not increase the amount of vehicle excise duty for which any person is liable may have effect in relation to vehicle licences taken out at times before the regulations come into force (including times before the regulations are made).]

## PART IB U.K.

### 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 [<sup>F69</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] 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.
- [<sup>F70</sup>(2) In sub-paragraph (1)(b) a “light goods vehicle” means, as the case may be, a vehicle—
- (a) within Category N<sub>1</sub> 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),
  - (b) within Category N<sub>1</sub> of Annex II to Directive 2007/46/EC (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes), or
  - (c) within Category N<sub>1</sub> of Article 4 of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes).]

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- (3) If a vehicle is on first registration [<sup>F71</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] 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.

#### Textual Amendments

- F69** Words in Sch. 1 para. 1H(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(a\)](#)
- F70** Sch. 1 para. 1H(2) substituted (1.9.2020) by [The Road Vehicles \(Approval\) Regulations 2020 \(S.I. 2020/818\)](#), [reg. 1\(b\)](#), [Sch. 6 para. 3\(4\)](#) (with [Sch. 4 paras. 16, 17](#))
- F71** Words in Sch. 1 para. 1H(3) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(b\)](#)

#### Annual rate of duty

- [<sup>F72</sup>1J] The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- (a) if the vehicle is not a [<sup>F73</sup>pre-2007 or post-2008] lower-emission van, [<sup>F74</sup>£320];
- (b) if the vehicle is a [<sup>F75</sup>pre-2007 or post-2008] lower-emission van, [<sup>F76</sup>£140].

#### Textual Amendments

- F72** 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\(1\)](#)
- F73** Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [s. 146\(2\)](#)
- F74** Sum in [Sch. 1 para. 1J\(a\)](#) substituted (1.4.2023 in relation to licences taken out on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 324\(9\)\(11\)](#)
- F75** Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [s. 146\(2\)](#)
- F76** Sum in Sch. 1 para. 1J(b) substituted (with effect in accordance with [s. 187\(6\)](#) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [s. 187\(4\)\(b\)](#)

- 1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “[<sup>F77</sup>pre-2007 lower-emission van]” if—
- (a) the vehicle is first registered [<sup>F78</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2003 [<sup>F79</sup>and before 1st January 2007], 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.

<i>Reference mass of vehicle</i>	<i>Limit values for types of emissions by reference to vehicle type</i>
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		<i>CO</i>		<i>HC</i>		<i>NO<sub>x</sub></i>		<i>HC + PM NO<sub>x</sub></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>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>	<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	

#### Textual Amendments

- F72** 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\(1\)](#)
- F77** Words in Sch. 1 para. 1K substituted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 146\(3\)](#)
- F78** Words in Sch. 1 para. 1K(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 5\(5\)](#)
- F79** Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(6\)](#)

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<sub>x</sub>” means mass of oxides of nitrogen;

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

#### Textual Amendments

- F72** 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\(1\)](#)

[<sup>F80</sup>1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “post-2008 lower-emission van” if—

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- (a) the vehicle is first registered<sup>[F81]</sup>, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1 January 2009 and before 1 January 2011,
- (b) it is a vehicle to which Regulation (EC) No 715/2007 of the European Parliament and of the Council applies (see Article 2 of that Regulation),
- (c) it is powered by a compression ignition engine, and
- (d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.]

**Textual Amendments**

**F80** Sch. 1 para. 1M inserted (21.7.2008) by Finance Act 2008 (c. 9), s. 146(4)

**F81** Words in Sch. 1 para. 1M(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(6)

**PART II U.K.**

**MOTORCYCLES**

- <sup>[F82]</sup> (1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—
- (a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, <sup>[F83]</sup>£24];
  - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, <sup>[F84]</sup>£52];
  - (c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, <sup>[F85]</sup>£80];
  - (d) in any other case, <sup>[F86]</sup>£111].

<sup>F87</sup>(2) .....

(3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle <sup>[F88]</sup>but does not include an electrically propelled vehicle],

“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.

<sup>F89</sup>(4) .....

**Textual Amendments**

**F82** Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by Finance Act 2002 (c. 23), s. 18(1)

**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 20 April 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) View outstanding changes

- F83** Sum in Sch. 1 para. 2(1)(a) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(a)(11)
- F84** Sum in Sch. 1 para. 2(1)(b) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(b)(11)
- F85** Sum in Sch. 1 para. 2(1)(c) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(c)(11)
- F86** Sum in Sch. 1 para. 2(1)(d) substituted (1.4.2023 in relation to licences taken out on or after that date) by Finance (No. 2) Act 2023 (c. 30), s. 324(10)(d)(11)
- F87** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(5), 205, Sch. 41 Pt. II(3) Note
- F88** Sch. 1 para. 2(3): words in the definition of “motorcycle” inserted (*retrospectively* to 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(2)(b)(11)(14)
- F89** Sch. 1 para. 2(4) repealed (24.7.2002) by Finance Act 2002 (c. 23), ss. 20(2)(a), 141, Sch. 40 Pt. 1(5) (with s. 20(3))

[<sup>F90</sup> PART III U.K.]

BUSES

**Textual Amendments**

**F90** 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)

- 3 (1) The annual rate of vehicle excise duty applicable to a bus <sup>F91</sup>... 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.

<sup>F92</sup>(1A) .....

- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the <sup>M1</sup>Public Passenger Vehicles Act 1981), and
  - (b) is not an excepted vehicle [<sup>F93</sup>which is not a concessionary vehicle and which is].
- (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 <sup>M2</sup>Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or

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- (d) a vehicle used under a permit granted under section 10B of the <sup>M3</sup>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 <sup>M4</sup>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 [<sup>F94</sup>which—
- <sup>F95</sup>(a) . . . . .
  - (b) 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.
- (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

- F91** Words in Sch. 1 para. 3(1) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 4\(a\)](#)
- F92** Sch. 1 para. 3(1A) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 4\(b\)](#)
- F93** Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(2\)\(8\)](#)
- F94** Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16](#), [Sch. 1 para. 3\(3\)](#); [S.I. 1998/3092, art. 2](#)
- F95** Sch. 1 para. 3(6)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 paras. 3\(b\)\(i\), 19](#)

#### Marginal Citations

- M1** 1981 c. 14.
- M2** 1985 c. 67.
- M3** 1967 c. 37 (N.I.).
- M4** 1985 c. 67.

**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 20 April 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) View outstanding changes

**PART IV U.K.**

**[<sup>F96</sup>SPECIAL VEHICLES]**

**Textual Amendments**

**F96** 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 [<sup>F97</sup>special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) [<sup>F98</sup>“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms [<sup>F99</sup>which is not a special concessionary vehicle]]—
- <sup>F100</sup>(a) .....
  - <sup>F100</sup>(b) .....
  - [<sup>F101</sup>(bb) a vehicle falling within sub-paragraph (2A) or (2B),]
  - (c) a digging machine,
  - (d) a mobile crane,
  - [<sup>F102</sup>(dd) mobile pumping vehicle,]
  - (e) a works truck, or
  - [<sup>F103</sup>(ee) a road roller.]
  - (f) .....
- [<sup>F104</sup>(2A) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use for the conveyance of goods or burden of any description; but
  - (b) it is not so used or is not so used for hire or reward or for or in connection with a trade or business.
- (2B) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached; but
  - (b) it is not so used or, if it is so used, the semi-trailer is not used for the conveyance of goods or burden of any description.]
- (3) .....
- (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—

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- (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.

[<sup>F105</sup>(5A) In sub-paragraph (2)(dd) “mobile pumping vehicle” means a vehicle—

- (a) which is constructed or adapted for use and used for the conveyance of a pump and a jib satisfying the requirements specified in sub-paragraph (5B),
- (b) which is used on public roads only—
  - (i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
  - (ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and
- (c) which, when so proceeding, does not carry—
  - (i) the material that is to be or has been pumped, or
  - (ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.

(5B) The requirements are that each of the pump and the jib is—

- (a) built in as part of the vehicle, and
- (b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that—
  - (i) is attached to the pump and the jib, and
  - (ii) is raised or lowered to that height or depth by operation of the jib.]

(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.

[<sup>F106</sup>(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

[<sup>F107</sup> which—

- <sup>F108</sup>(a) .....
- (b) 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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### Textual Amendments

- F97** 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](#)
- F98** 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](#)
- F99** Words in Sch. 1 para. 4(2) substituted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(3\)\(8\)](#)
- F100** 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
- F101** Sch. 1 para. 4(2)(bb) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(2\)\(11\)](#) (with [s. 17\(13\)](#))
- F102** Sch. 1 para. 4(2)(dd) inserted (11.5.2001 with application as mentioned in [s. 12\(5\)](#) of the amending Act) by [2001 c. 9, s. 12\(2\)\(5\)](#)
- F103** 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](#)
- F104** Sch. 1 para. 4(2A)(2B) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(3\)\(11\)](#) (with [s. 17\(13\)](#))
- F105** Sch. 1 para. 4(5A)(5B) inserted (11.5.2001 with application as mentioned in [s. 12\(5\)](#) of the amending Act) by [2001 c. 9, s. 12\(3\)](#)
- F106** 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](#)
- F107** Sch. 1 para. 4(7)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 4(7) by [1998 c. 36, s. 16, Sch. 1 para. 4; S.I. 1998/3092, art. 2](#)
- F108** Sch. 1 para. 4(7)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 paras. 3\(b\)\(ii\), 19](#)

## F109 PART IVA U.K.

### Textual Amendments

- F109** Sch. 1 Pt. IVA (paras. 4A-4H) repealed (*retrospectively* 1.4.2001) by [2001 c. 9, s. 110, Sch. 33 Pt. 1\(3\)](#), note 2

- 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—
- which is not a multiple of £5, and
  - 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.

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- (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.

.....

- 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—
- (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.

.....

- 4C (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.

.....

- 4D An agricultural engine is a special concessionary vehicle.

.....

- 4E A mowing machine is a special concessionary vehicle.

.....

- 4EE A steam powered vehicle is a special concessionary vehicle.

.....

- 4F (1) An electrically propelled vehicle other than a motorcycle (within the meaning of Part II of this Schedule) is a special concessionary vehicle.



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(2) .....

.....

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).

.....

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).

## PART V **U.K.**

### RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle <sup>F121</sup>is—
- <sup>F122</sup>(a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 25,000 kilograms, the same as the basic goods vehicle rate;]
  - (c) if it has a revenue weight exceeding 25,000 kilograms, <sup>F123</sup>250] 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

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- (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.
- <sup>F124</sup>(5A) . . . . .
- [<sup>F125</sup>(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 [<sup>F126</sup>which—
- <sup>F127</sup>(a) . . . . .
- (b) 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
- <sup>F125</sup>(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,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- <sup>F125</sup>(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

- F121** 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
- F122** Sch. 1 para. 5(1)(a) substituted for para. 5(1)(a)(b) (11.5.2001 with application as mentioned in s. 11(4) of the amending act) by 2001 c. 9, s. 11(2)(4)
- F123** Words in Sch. 1 para. 5(1)(c) substituted (11.5.2001 with application as mentioned in s. 11(4) of the amending Act) by 2001 c. 9, s. 11(3)(4)
- F124** Sch. 1 Pt. V para. 5(5A) repealed (*retrospectively* 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3)
- F125** 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
- F126** Sch. 1 para. 5(6)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 5(6) by 1998 c. 36, s. 16, Sch. 1 para. 5; S.I. 1998/3092, art. 2
- F127** Sch. 1 para. 5(6)(a) and word omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), Sch. 18 paras. 3(b)(iii), 19

## PART VI U.K.

### VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—

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- (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.

[<sup>F128</sup>and which is not a special concessionary vehicle.]

(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 <sup>M5</sup>Road Traffic Act 1988, or
- [<sup>F129</sup>(b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,]

is [<sup>F130</sup>the rate specified in sub-paragraph (2A)].

<sup>F131</sup>(2A) The rate referred to in sub-paragraph (2) is—

- (a) <sup>F132</sup> ... [<sup>F133</sup>£1,585]; <sup>F134</sup> ...
- [<sup>F135</sup>(b) ..... ]

(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) [<sup>F136</sup>Article 55 of the Road Traffic (Northern Ireland) Order 1995], 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 [<sup>F137</sup>41,000] kilograms and which complies in all respects with such requirements.

<sup>F138</sup>(3A) .....

(4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the [<sup>F139</sup>the Road Traffic (Northern Ireland) Order 1995] have the same meanings in this paragraph as in that Act or Order.

#### Textual Amendments

**F128** Words in Sch. 1 para. 6(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(5)(8)

**F129** Sch. 1 para. 6(2)(b) substituted (29.4.1996) by 1996 c. 8, s. 22(5)

**F130** Words in Sch. 1 para. 6(2) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(1); S.I. 1998/3092, art. 2

**F131** Sch. 1 para. 6(2A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(2); S.I. 1998/3092, art. 2

**F132** Words in Sch. 1 para. 6(2A)(a) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 18 para. 5(a)

**F133** Word in Sch. 1 para. 6(2A)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. 83(2)

**F134** Word in Sch. 1 para. 6(2A) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 18 para. 5(b)

**F135** Sch. 1 para. 6(2A)(b) omitted (with effect in accordance with Sch. 18 paras. 12, 14, 16 of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 18 para. 5(c)

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- F136** Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(a)
- F137** Words in Sch. 1 para. 6(3)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 para. 2(2)
- F138** Sch. 1 para. 6(3A) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 6(3), Sch. 27 Pt. I(3)
- F139** Words in Sch. 1 para. 6(4) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(b)

#### Marginal Citations

- M5** 1988 c. 52.

## PART VII U.K.

### HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- [<sup>F140</sup>(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
- (b) in any other case, [<sup>F141</sup>the rate specified in sub-paragraph (3A)].]
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, <sup>F142</sup>... 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.
- [<sup>F143</sup>(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 [<sup>F144</sup>which—
- <sup>F145</sup>(a) .....
- (b) 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
- [<sup>F146</sup>(3A) The rate referred to in sub-paragraph (1)(b) is £350.]
- <sup>F147</sup>(4) .....
- <sup>F147</sup>(5) .....
- <sup>F147</sup>(6) .....

#### Textual Amendments

- F140** 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
- F141** Words in Sch. 1 para. 7(1)(b) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(1); S.I. 1998/3092, art. 2
- F142** Words in Sch. 1 Pt. VII para. 7(2) repealed (*retrospectively* 1.4.2001) by 2001 c. 9, Pt. 5, s. 110, Sch. 33 Pt. 1(3), notes
- F143** 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

**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 20 April 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) View outstanding changes

- F144** Sch. 1 para. 7(3)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 7(3) by 1998 c. 36, s. 16, **Sch. 1 para. 7(2)**; S.I. 1998/3092, **art. 2**
- F145** Sch. 1 para. 7(3)(a) and word omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(b)(iv), 19**
- F146** Sch. 1 para. 7(3A) substituted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 18 para. 6**
- F147** Sch. 1 para. 7(4)-(6) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 7(4), **Sch. 27 Pt. I(3)**; S.I. 1998/3092, **art. 2**

**PART VIII U.K.**

**GOODS VEHICLES**

*Basic rate*

**F148**g .....

**Textual Amendments**  
**F148** 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

*[<sup>F149</sup>Rigid goods vehicles exceeding 3,500 kgs revenue weight]*

**Textual Amendments**  
**F149** Sch. 1 para. 9 cross-heading substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. **83(5)**

- 9 (1) [<sup>F150</sup>Subject to sub-paragraphs (2) and (3) [<sup>F151</sup>and paragraph 11D],] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which <sup>F152</sup>... has [<sup>F153</sup>a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- (a) the [<sup>F154</sup>the revenue weight] of the vehicle, and
  - (b) the number of axles on the vehicle.

<sup>F155</sup> Revenue weight of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	165	165	165
7,500	11,999	200	200	200
11,999	14,000	95	95	95

*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 20 April 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) View outstanding changes*

14,000	15,000	105	95	95
15,000	19,000	300	95	95
19,000	21,000	300	125	95
21,000	23,000	300	210	95
23,000	25,000	300	300	210
25,000	27,000	300	300	300
27,000	44,000	300	300	560]

- [<sup>F156</sup>(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, <sup>F157</sup>...
  - (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [<sup>F158</sup>and
  - (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]
- shall be the basic goods vehicle rate.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [<sup>F159</sup>which—
- <sup>F160</sup>(a) .....
  - (b) has a revenue weight exceeding 44,000 kilograms, and
  - (c) is not an island goods vehicle,
- shall be [<sup>F161</sup>£1,585].]
- (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 [<sup>F162</sup>which—
- <sup>F163</sup>(a) .....
  - (b) 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
- <sup>F164</sup>(5) .....

**Textual Amendments**

- F150** 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](#)
- F151** Words in Sch. 1 para. 9(1) inserted (with effect in accordance with s. 22(6) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(2\)\(a\)](#)
- F152** Words in Sch. 1 para. 9(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(i\)](#)
- F153** 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](#)

**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 20 April 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) View outstanding changes

- F154** 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](#)
- F155** Sch. 1 para. 9(1) Table substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(3\)](#)
- F156** 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](#)
- F157** Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\)](#) Note
- F158** Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(4\)\(11\)](#)
- F159** Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by [1998 c. 36, s. 16, Sch. 1 para. 8\(2\); S.I. 1998/3092, art. 2](#)
- F160** Sch. 1 para. 9(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(ii\)](#)
- F161** Word in Sch. 1 para. 9(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(4\)](#)
- F162** Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by [1998 c. 36, s. 16, Sch. 1 para. 8\(3\); S.I. 1998/3092, art. 2](#)
- F163** Sch. 1 para. 9(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(iii\)](#)
- F164** Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165, Sch. 1 para. 8\(4\), Sch. 27 Pt. I\(3\); S.I. 1998/3092, art. 2](#)

**F165**9A .....

**Textual Amendments**

- F165** Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 7](#)

**F165**9B .....

**Textual Amendments**

- F165** Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 7](#)

[<sup>F166</sup>10(1) This paragraph applies to relevant rigid goods vehicles.

- (2) A “relevant rigid goods vehicle” is a rigid goods vehicle which—
  - (a) has a revenue weight exceeding 11,999 kgs,
  - (b) is not a vehicle falling within paragraph 9(2), and
  - (c) is used for drawing a trailer which has a plated gross weight exceeding 4,000 kgs and when so drawn is used for the conveyance of goods or burden.

[<sup>F167</sup>(2A) In this paragraph, references to “the tables” are to the tables mentioned in sub-paragraph (6).]

**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 20 April 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) View outstanding changes

- (3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the <sup>F168</sup> ... tables by reference to—
- whether or not the vehicle has road-friendly suspension,
  - the number of axles on the vehicle,
  - the [<sup>F169</sup>vehicle excise duty band] for the vehicle (see column (1) in the tables),
  - the plated gross weight of the trailer (see columns (2) and (3) in the tables), and
  - the total of the revenue weight for the vehicle and the plated gross weight of the trailer (the “total weight”) (see columns (4) and (5) in the tables).
- (4) For the purposes of this paragraph a vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither —
- an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor
  - a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive [96/53/EC](#).
- <sup>F170</sup>(5A) The “vehicle excise duty band” in relation to a vehicle is determined in accordance with the following table—

<i>Revenue weight of vehicle</i>		<i>2 axle vehicle</i>	<i>3 axle vehicle</i>	<i>4 or more axle vehicle</i>
<i>Exceeding</i>	<i>Not exceeding</i>			
<i>kgs</i>	<i>kgs</i>	<i>Band</i>	<i>Band</i>	<i>Band</i>
11,999	15,000	B(T)	B(T)	B(T)
15,000	21,000	D(T)	B(T)	B(T)
21,000	23,000	E(T)	C(T)	B(T)
23,000	25,000	E(T)	D(T)	C(T)
25,000	27,000	E(T)	D(T)	D(T)
27,000	44,000	E(T)	E(T)	E(T)]

- (6) The tables are arranged as follows—
- table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;
  - table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;
  - table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;
  - table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;
  - table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;
  - table 6 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 4 or more axles.



**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 20 April 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) View outstanding changes

TABLE 1

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 2 AXLES

<i>[<sup>F171</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		27,000	230
B(T)	12,000			33,000	295
B(T)	12,000		33,000	36,000	401
B(T)	12,000		36,000	38,000	319
B(T)	12,000		38,000		444
D(T)	4,000	12,000		30,000	365
D(T)	12,000			38,000	430
D(T)	12,000		38,000		444

TABLE 2

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 3 AXLES

<i>[<sup>F171</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		33,000	230
B(T)	12,000			38,000	295
B(T)	12,000		38,000	40,000	392
B(T)	12,000		40,000		295
C(T)	4,000	12,000		35,000	305
C(T)	12,000			38,000	370
C(T)	12,000		38,000	40,000	392
C(T)	12,000		40,000		370
D(T)	4,000	10,000		33,000	365

**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 20 April 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) View outstanding changes

D(T)	4,000	10,000	33,000	36,000	401
D(T)	10,000	12,000		38,000	365
D(T)	12,000				430

TABLE 3

VEHICLES WITH ROAD-FRIENDLY  
SUSPENSION AND 4 OR MORE AXLES

<i>[<sup>F171</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	12,000			535
E(T)	12,000				600

TABLE 4

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 2 AXLES

<i>[<sup>F171</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		27,000	230
B(T)	12,000			31,000	295
B(T)	12,000		31,000	33,000	401
B(T)	12,000		33,000	36,000	609
B(T)	12,000		36,000	38,000	444

**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 20 April 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) View outstanding changes

B(T)	12,000		38,000		604
D(T)	4,000	12,000		30,000	365
D(T)	12,000			33,000	430
D(T)	12,000		33,000	36,000	609
D(T)	12,000		36,000	38,000	444
D(T)	12,000		38,000		604

TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

<i><sup>F171</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>		<i>Total weight</i>	<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	10,000		29,000	230
B(T)	4,000	10,000	29,000	31,000	289
B(T)	10,000	12,000		33,000	230
B(T)	12,000			36,000	295
B(T)	12,000		36,000	38,000	392
B(T)	12,000		38,000		542
C(T)	4,000	10,000		31,000	305
C(T)	4,000	10,000	31,000	33,000	401
C(T)	10,000	12,000		35,000	305
C(T)	12,000			36,000	370
C(T)	12,000		36,000	38,000	392
C(T)	12,000		38,000		542
D(T)	4,000	10,000		31,000	365
D(T)	4,000	10,000	31,000	33,000	401
D(T)	4,000	10,000	33,000	35,000	609
D(T)	10,000	12,000		36,000	365
D(T)	10,000	12,000	36,000	37,000	392
D(T)	12,000			38,000	430
D(T)	12,000		38,000		542

*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 20 April 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) View outstanding changes*

TABLE 6

VEHICLES WITHOUT ROAD-FRIENDLY  
 SUSPENSION WITH 4 OR MORE AXLES

<i><sup>F171</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>	<i>Plated gross weight of trailer</i>	<i>Total weight</i>	<i>Total weight</i>	<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	10,000		36,000	365
D(T)	4,000	10,000	36,000	37,000	444
D(T)	10,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	10,000		38,000	535
E(T)	4,000	10,000	38,000		604
E(T)	10,000	12,000			535

(7) The annual rate of vehicle excise duty for a relevant rigid goods vehicle which does not fall within any of tables 1 to 6 is £609.]

#### Textual Amendments

**F166** Sch. 1 para. 10 substituted (with effect in accordance with s. 82(3) of the amending Act) by Finance Act 2014 (c. 26), s. 82(1)

**F167** Sch. 1 para. 10(2A) inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(2), 12

**F168** Word in Sch. 1 para. 10(3) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(a), 12

**F169** Words in Sch. 1 para. 10(3)(c) substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(b), 12

**F170** Sch. 1 para. 10(5A) substituted for Sch. 1 para. 10(5) (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(4), 12

**F171** Words in Sch. 1 para. 10 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(5), 12

**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 20 April 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) View outstanding changes

*Tractive units exceeding 7,500 kilograms train weight*

- 11 (1) [<sup>F172</sup>Subject to sub-paragraphs (2) and (3), [<sup>F173</sup>and [<sup>F174</sup>paragraphs 11C and 11D]] the annual rate of vehicle excise duty applicable to a tractive unit which <sup>F175</sup>... has [<sup>F176</sup>a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following [<sup>F177</sup>tables] by reference to—
- (a) the [<sup>F178</sup>revenue weight] of the tractive unit,
  - (b) the number of axles on the tractive unit, and
  - (c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

[<sup>F179</sup>TABLE 1

TRACTIVE UNIT WITH TWO AXLES

<i>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,500	11,999	165	165	165
11,999	22,000	80	80	80
22,000	23,000	84	80	80
23,000	25,000	151	80	80
25,000	26,000	265	100	80
26,000	28,000	265	146	80
28,000	31,000	300	300	80
31,000	33,000	560	560	210
33,000	34,000	560	609	210
34,000	38,000	690	690	560
38,000	44,000	850	850	850

TABLE 2

TRACTIVE UNIT WITH THREE OR MORE AXLES

<i>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>

*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 20 April 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) View outstanding changes*

3,500	11,999	165	165	165
11,999	25,000	80	80	80
25,000	26,000	100	80	80
26,000	28,000	146	80	80
28,000	29,000	210	80	80
29,000	31,000	289	80	80
31,000	33,000	560	210	80
33,000	34,000	609	300	80
34,000	36,000	609	300	210
36,000	38,000	690	560	300
38,000	44,000	850	850	560]

- <sup>F180</sup>(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, <sup>F181</sup>...
  - (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, <sup>F182</sup>and
  - (c) to any tractive unit to which a semi-trailer is attached which is used loaded only in connection with a person learning to drive the tractive unit or taking a driving test,]

shall be the basic goods vehicle rate.

- <sup>F180</sup>(3) The annual rate of vehicle excise duty applicable to a tractive unit <sup>F183</sup>which—

- <sup>F184</sup>(a) .....
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be <sup>F185</sup>£1,585].]

- <sup>F180</sup>(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 <sup>F186</sup>which—

- <sup>F187</sup>(a) .....
- (b) 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.

- <sup>F188</sup>(5) .....

**Textual Amendments**

**F172** 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](#)

**F173** Words in Sch. 1 para. 11(1) 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\(1\)\(a\)](#)

**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 20 April 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) View outstanding changes

- F174** Words in Sch. 1 para. 11(1) substituted (with effect in accordance with s. 22(6) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [s. 22\(3\)\(a\)](#)
- F175** Words in Sch. 1 para. 11(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 10\(e\)\(i\)](#)
- F176** 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](#)
- F177** Word in Sch. 1 para. 11(1) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 83\(6\)\(a\)](#)
- F178** 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](#)
- F179** Sch. 1 para. 11(1) Tables 1, 2 substituted for Sch. 1 para. 11(1) Table (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 83\(6\)\(b\)](#)
- F180** 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](#)
- F181** Word immediately preceding Sch. 1 para. 11(2)(b) substituted (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17, 205](#), [Sch. 41 Pt. II\(2\)](#) Note
- F182** Sch. 1 para. 11(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 18\(6\)\(11\)](#)
- F183** Sch. 1 para. 11(3)(a)-(c) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(3) by [1998 c. 36, s. 16](#), [Sch. 1 para. 11\(2\)](#); [S.I. 1998/3092, art. 2](#)
- F184** Sch. 1 para. 11(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 10\(e\)\(ii\)](#)
- F185** Word in Sch. 1 para. 11(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 83\(7\)](#)
- F186** Sch. 1 para. 11(4)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(4) by [1998 c. 36, s. 16](#), [Sch. 1 para. 11\(3\)](#); [S.I. 1998/3092, art. 2](#)
- F187** Sch. 1 para. 11(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 10\(e\)\(iii\)](#)
- F188** Sch. 1 para. 11(5) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165](#), [Sch. 1 para. 11\(4\)](#), [Sch. 27 Pt. I\(3\)](#) Note; [S.I. 1998/3092, art. 2](#)

**F189** 11A .....

**Textual Amendments**

**F189** Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 8](#)

**F189** 11B .....

**Textual Amendments**

**F189** Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 8](#)

**F190** 11(C) This paragraph applies to a tractive unit that—

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- (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) <sup>F191</sup>[<sup>F192</sup>... The] annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—
- (a) <sup>F193</sup>... [<sup>F194</sup>£10];
  - <sup>F195</sup>(b) ..... ]

**Textual Amendments**

**F190** 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)**

**F191** Words in Sch. 1 para. 11C(2) omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of **Finance Act 2014 (c. 26), s. 83(8)(a)**

**F192** Words in Sch. 1 para. 11C(2) substituted (with effect in accordance with s. 22(6) of the amending Act) by **Finance Act 2011 (c. 11), s. 22(4)**

**F193** Words in Sch. 1 para. 11C(2)(a) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 9(a)**

**F194** Word in Sch. 1 para. 11C(2)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by **Finance Act 2014 (c. 26), s. 83(8)(b)**

**F195** Sch. 1 para. 11C(2)(b) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 9(b)**

.....  
<sup>F196</sup>11D .....

**Textual Amendments**

**F196** Sch. 1 para. 11D and cross-heading omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of **Finance Act 2014 (c. 26), s. 83(9)**

*Farmers' goods vehicles and showmen's goods vehicles*  
<sup>F197</sup>12 .....

**Textual Amendments**

**F197** 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



**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 20 April 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) View outstanding changes*

*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 <sup>F198</sup>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**

**F198** 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,
  - <sup>F199</sup>(b) .....
  - <sup>F199</sup>(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**

**F199** 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*

- <sup>F200</sup>15 .....

**Textual Amendments**

**F200** Sch. 1 para. 15 repealed (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17\(15\), 205, Sch. 41 Pt. II\(2\)](#) Note

*Exceptions*

- 16 (1) This Part does not apply to—
- (a) a vehicle to which Part II, IV, <sup>F201</sup>. . . V or VII applies, <sup>F202</sup>. . .

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<sup>F202</sup>(b) .....

- (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.

**Textual Amendments**

**F201** Words in Sch. 1 para. 16(1)(a) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**

**F202** Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, **Sch. 41 Pt. II(2)** Note

*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, [<sup>F203</sup>or]
  - (b) a snow plough,
  - <sup>F204</sup>(c) .....
  - <sup>F204</sup>(d) .....
  - <sup>F204</sup>(e) .....
- <sup>F204</sup>(2) .....

**Textual Amendments**

**F203** 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**

**F204** 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 paras. 14(17)(b)(18), 16, Sch. 29 Pt. V(2)** Note

<sup>F205</sup> *Meaning of “island goods vehicle”*

**Textual Amendments**

**F205** 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**

- <sup>F206</sup>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—

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- (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;
  - “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.]

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#### Textual Amendments

**F206** 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](#)

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*<sup>F207</sup> Other expressions*

**Textual Amendments**

**F207** 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\(8\)\(11\)](#)

<sup>F208</sup>19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the <sup>M6</sup>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**

**F208** 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**

**M6** [1988 c. 52.](#)

**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 20 April 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.

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**Changes and effects yet to be applied to :**

- Sch. 1 para. 1GE(1)(c) substituted by [2023 c. 1 s. 10\(4\)\(b\)\(7\)](#)
- Sch. 1 para. 1B Table word substituted by [2023 c. 1 s. 10\(5\)\(b\)\(ii\)\(7\)](#)
- Sch. 1 para. 1(2) words inserted by [2023 c. 1 s. 10\(5\)\(a\)\(i\)\(7\)](#)
- Sch. 1 para. 1(2A) words inserted by [2023 c. 1 s. 10\(5\)\(a\)\(ii\)\(7\)](#)
- Sch. 1 para. 1B Table words inserted by [2023 c. 1 s. 10\(5\)\(b\)\(i\)\(7\)](#)
- Sch. 1 para. 1GC Table 1 words inserted by [2023 c. 1 s. 10\(5\)\(c\)\(i\)\(7\)](#)
- Sch. 1 para. 1GC Table 2 words inserted by [2023 c. 1 s. 10\(5\)\(c\)\(ii\)\(7\)](#)
- Sch. 1 para. 1J(a) words inserted by [2023 c. 1 s. 10\(5\)\(d\)\(i\)\(7\)](#)
- Sch. 1 para. 1J(b) words inserted by [2023 c. 1 s. 10\(5\)\(d\)\(ii\)\(7\)](#)
- Sch. 1 para. 2(1)(a) words inserted by [2023 c. 1 s. 10\(4\)\(c\)\(i\)\(7\)](#)
- Sch. 1 para. 2(3) words inserted by [2023 c. 1 s. 10\(4\)\(c\)\(ii\)\(7\)](#)
- Sch. 1 para. 1GB and cross-heading omitted by [2023 c. 1 s. 10\(4\)\(a\)\(7\)](#)

**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. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)