

## SCHEDULES

### SCHEDULE 1

Section 2.

#### ANNUAL RATES OF DUTY

##### PART I

###### GENERAL

- 1 The annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is—
- (a) £70 if it was constructed before 1947, and
  - (b) £130 otherwise.

##### PART II

###### MOTORCYCLES

- 2 (1) The annual rate of vehicle excise duty applicable to a motorcycle which does not exceed 450 kilograms in weight unladen is—
- (a) £15 if the cylinder capacity of the engine does not exceed 150 cubic centimetres,
  - (b) £35 if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, and
  - (c) £55 otherwise.
- (2) Where a motorbicycle which was constructed before 1933 has an engine the cylinder capacity of which exceeds 150 cubic centimetres, it is to be treated for the purposes of sub-paragraph (1) as having an engine the cylinder capacity of which does not exceed 150 cubic centimetres.
- (3) In this paragraph—
- “motorcycle” means a motorbicycle or a motortricycle,
  - “motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and
  - “motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.
- (4) For the purposes of this paragraph the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.

**PART III**

## HACKNEY CARRIAGES

- 3 (1) The annual rate of vehicle excise duty applicable to a hackney carriage (not being a vehicle for which the annual rate of duty is specified by Part II) is—
- (a) £130 if its seating capacity is under nine,
  - (b) £150 if its seating capacity is nine to sixteen,
  - (c) £200 if its seating capacity is seventeen to thirty-five,
  - (d) £300 if its seating capacity is thirty-six to sixty, and
  - (e) £450 if its seating capacity is over sixty.
- (2) For the purpose of sub-paragraph (1) the seating capacity of a hackney carriage shall be determined in accordance with regulations made by the Secretary of State.
- (3) In this paragraph “hackney carriage” means a vehicle—
- (a) standing or plying for hire, or
  - (b) bailed (or, in Scotland, hired) under a hire agreement by a person whose trade it is to sell vehicles or to bail or hire vehicles under hire agreements, other than a community bus.
- (4) In sub-paragraph (3) “hire agreement” means an agreement for the bailment (or, in Scotland, the hiring) of a vehicle which is not a hire purchase agreement.
- (5) In sub-paragraph (4) “hire purchase agreement” means an agreement, other than a conditional sale agreement, under which—
- (a) a vehicle is bailed (or, in Scotland, hired) in return for periodical payments by the person to whom it is bailed (or hired), and
  - (b) the property in the vehicle will pass to that person if—
    - (i) the terms of the agreement are complied with, and
    - (ii) there takes place any one or more of the occurrences specified in sub-paragraph (6).
- (6) The occurrences referred to in sub-paragraph (5)(b)(ii) are—
- (a) the exercise of an option to purchase by the person to whom the vehicle is bailed (or hired),
  - (b) the doing of any other specified act by any party to the agreement, and
  - (c) the happening of any other specified event.
- (7) In sub-paragraph (5) “conditional sale agreement” means an agreement for the sale of a vehicle under which—
- (a) the whole or part of the purchase price is payable by instalments, and
  - (b) the property in the vehicle is to remain in the seller (even though the buyer is to be in possession of the vehicle) until such conditions (relating to the payment of instalments or any other matter) as may be specified in the agreement are fulfilled.
- (8) In sub-paragraph (3) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning of section 22 of the Transport Act 1985), and
  - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning of section 63(10)(b) of that Act).

## PART IV

### SPECIAL MACHINES

- 4 (1) The annual rate of vehicle excise duty applicable to a special machine is £35.
- (2) In sub-paragraph (1) “special machine” means—
- (a) a tractor,
  - (b) an agricultural engine,
  - (c) a digging machine,
  - (d) a mobile crane,
  - (e) a works truck, or
  - (f) a mowing machine.
- (3) In sub-paragraph (2)(a) “tractor” means—
- (a) an agricultural tractor, or
  - (b) a tractor (other than an agricultural tractor) which is—
    - (i) designed and constructed primarily for use otherwise than on roads, and
    - (ii) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.
- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and
  - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- (a) is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and
  - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—
- (a) designed for use in private premises, and
  - (b) used on public roads only—
    - (i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,
    - (ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or
    - (iii) in connection with road works at or in the immediate vicinity of the site of the works.

**PART V**

## RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle is £85.
- (2) In sub-paragraph (1) “recovery vehicle” means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.
- (3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—
- (a) the recovery of a disabled vehicle,
  - (b) the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,
  - (c) the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped,
  - (d) carrying fuel and other liquids required for its propulsion and tools and other articles required for the operation of, or in connection with, apparatus designed to lift, tow or transport a disabled vehicle, and
  - (e) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.
- (4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—
- (a) the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
  - (b) the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
  - (c) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,
- shall be disregarded in determining whether the vehicle is a recovery vehicle.
- (5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.

**PART VI**

## VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—
- (a) a heavy motor car used for the carriage of exceptional loads, or
  - (b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—
- (a) section 44 of the Road Traffic Act 1988, or
  - (b) Article 29(3) of the Road Traffic (Northern Ireland) Order 1981,
- is £5,000.

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- (3) For the purposes of this paragraph an exceptional load is a load which—
- (a) by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) Article 28 of the Road Traffic (Northern Ireland) Order 1981, or
  - (b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than 38,000 kilograms and which complies in all respects with such requirements.
- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the Road Traffic (Northern Ireland) Order 1981 have the same meanings in this paragraph as in that Act or Order.

## PART VII

### HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- (a) £100 if it is a showman's vehicle, and
  - (b) £330 otherwise.
- (2) In sub-paragraph (1) "haulage vehicle" means a vehicle (other than a vehicle to which Part IV, V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.

## PART VIII

### GOODS VEHICLES

#### *Basic rate*

- 8 (1) The annual rate of vehicle excise duty applicable to a goods vehicle to which this paragraph applies is £150.
- (2) This paragraph applies to a goods vehicle—
- (a) which has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms,
  - (b) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of section 61(3)(c) of this Act and is not a vehicle of a class prescribed by regulations made by the Secretary of State,
  - (c) which is a tower wagon with a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms, or
  - (d) which does not have a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) but has a design weight exceeding 3,500 kilograms.

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- (3) In sub-paragraph (2)(c) “tower wagon” means a goods vehicle—
- (a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
  - (b) which is not constructed or adapted for use, or used, for the conveyance of any load other than such a device or articles used in connection with it.
- (4) This paragraph is subject to paragraph 12.

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

- 9 (1) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- (a) the plated gross weight (or relevant maximum weight) of the vehicle, and
  - (b) the number of axles on the vehicle.

| <i>Plated gross weight<br/>(or relevant maximum<br/>weight) of vehicle</i> |                              | <i>Rate</i>                     |                                   |  |
|--|------------------------------|---------------------------------|-----------------------------------|--|
| <i>(1) Exceeding</i>   | <i>(2) Not<br/>Exceeding</i> | <i>(3) Two<br/>axle vehicle</i> | <i>(4) Three<br/>axle vehicle</i> | <i>(5) Four<br/>or more<br/>axle vehicle</i> |
| <i>kgs</i>   | <i>kgs</i>                   | <i>£</i>                        | <i>£</i>                          | <i>£</i>                                     |
| 7,500  | 12,000                       | 290                             | 290                               | 290  |
| 12,000   | 13,000                       | 450                             | 470                               | 340  |
| 13,000   | 14,000                       | 630                             | 470                               | 340  |
| 14,000   | 15,000                       | 810                             | 470                               | 340  |
| 15,000   | 17,000                       | 1,280                           | 470                               | 340  |
| 17,000   | 19,000                       | —                               | 820                               | 340  |
| 19,000   | 21,000                       | —                               | 990                               | 340  |
| 21,000   | 23,000                       | —                               | 1,420                             | 490  |
| 23,000   | 25,000                       | —                               | 2,160                             | 800  |
| 25,000   | 27,000                       | —                               | 2,260                             | 1,420  |
| 27,000   | 29,000                       | —                               | —                                 | 2,240  |
| 29,000   | 31,000                       | —                               | —                                 | 3,250  |
| 31,000   | 32,000                       | —                               | —                                 | 4,250  |

- (2) This paragraph is subject to paragraphs 8(2)(b) and (c) and 12.
- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with paragraph 9, to a rigid goods vehicle which has a plated gross weight (or relevant maximum weight) exceeding 12,000 kilograms and which is used for drawing a trailer which—

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- (a) has a plated gross weight (or relevant maximum weight) exceeding 4,000 kilograms, and
- (b) when so drawn, is used for the conveyance of goods or burden,
- shall be increased by the amount of the supplement (the “trailer supplement”) which is appropriate to the plated gross weight (or relevant maximum weight) of the trailer being drawn.
- (2) Where the plated gross weight (or relevant maximum weight) of the trailer—
- (a) exceeds 4,000 kilograms, but
- (b) does not exceed 12,000 kilograms,
- the amount of the trailer supplement is £130.
- (3) Where the plated gross weight (or relevant maximum weight) of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is £360.
- (4) This paragraph is subject to paragraph 12.

*Tractive units exceeding 7,500 kilograms train weight*

- 11 (1) The annual rate of vehicle excise duty applicable to a tractive unit which has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- (a) the plated train weight (or relevant maximum train 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.

| <i>Train weight of tractive unit</i> |                          | <i>Rate for tractive unit with two axles</i> |   |   | <i>Rate for tractive unit with three or more axles</i> |   |   |
|--------------------------------------|--------------------------|--|---|---|--|---|---|
| <i>(1) Exceeding</i>                 | <i>(2) Not exceeding</i> | <i>(3) Any no. of semi-trailer axles</i>     | <i>(4) 2 or more semi-trailer axles</i> | <i>(5) 3 or more semi-trailer axles</i> | <i>(6) Any no. of semi-trailer axles</i>               | <i>(7) 2 or more semi-trailer axles</i> | <i>(8) 3 or more semi-trailer axles</i> |
| <i>kgs</i>                           | <i>kgs</i>               | <i>£</i>                                     | <i>£</i>                                | <i>£</i>                                | <i>£</i>   | <i>£</i>                                | <i>£</i>                                |
| 7,500                                | 12,000                   | 290  | 290                                     | 290                                     | 290  | 290                                     | 290                                     |
| 12,000                               | 16,000                   | 440  | 440                                     | 440                                     | 440  | 440                                     | 440                                     |
| 16,000                               | 20,000                   | 500  | 440                                     | 440                                     | 440  | 440                                     | 440                                     |
| 20,000                               | 23,000                   | 780  | 440                                     | 440                                     | 440  | 440                                     | 440                                     |
| 23,000                               | 26,000                   | 1,150  | 570                                     | 440                                     | 570  | 440                                     | 440                                     |
| 26,000                               | 28,000                   | 1,150  | 1,090                                   | 440                                     | 1,090  | 440                                     | 440                                     |
| 28,000                               | 31,000                   | 1,680  | 1,680                                   | 1,050                                   | 1,680  | 640                                     | 440                                     |
| 31,000                               | 33,000                   | 2,450  | 2,450                                   | 1,680                                   | 2,450  | 970                                     | 440                                     |
| 33,000                               | 34,000                   | 5,000  | 5,000                                   | 1,680                                   | 2,450  | 1,420                                   | 550                                     |

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| Train weight<br>of tractive unit |                      | Rate for tractive<br>unit with two axles       |   |   | Rate for tractive unit<br>with three or more axles |   |   |
|----------------------------------|----------------------|--|---|---|--|---|---|
| (1)<br>Exceeding                 | (2) Not<br>exceeding | (3) Any<br>no. of<br>semi-<br>trailer<br>axles | (4) 2 or<br>more<br>semi-<br>trailer<br>axles | (5) 3 or<br>more<br>semi-<br>trailer<br>axles | (6) Any<br>no. of<br>semi-<br>trailer<br>axles     | (7) 2 or<br>more<br>semi-<br>trailer<br>axles | (8) 3 or<br>more<br>semi-<br>trailer<br>axles |
| kgs                              | kgs                  | £  | £   | £   | £  | £   | £   |
| 34,000                           | 36,000               | 5,000  | 5,000   | 2,750   | 2,450  | 2,030   | 830   |
| 36,000                           | 38,000               | 5,000  | 5,000   | 3,100   | 2,730  | 2,730   | 1,240   |
| 38,000                           | 44,000               | —  | —   | —   | 2,730  | 2,730   | 1,240   |

(2) This paragraph is subject to paragraph 12.

*Farmers' goods vehicles and showmen's goods vehicles*

- 12 (1) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) not exceeding 3,500 kilograms, or
  - which has no such weight but has a design weight not exceeding 3,500 kilograms,
- is £85.
- (2) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms, or
  - which has no such weight but has a design weight exceeding 3,500 kilograms,
- is £100.
- (3) Subject to sub-paragraph (6), the annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with paragraphs 9 to 11 but on the assumptions specified in sub-paragraph (4).
- (4) The assumptions referred to in sub-paragraph (3) are—
- that the rates of duty specified in the tables in paragraphs 9 and 11 are—
    - in the case of a farmer's goods vehicle, sixty per cent., and
    - in the case of a showman's goods vehicle, twenty-five per cent.,
of the rates specified in the tables (but subject to sub-paragraph (5)), and
  - that the amount of the trailer supplement under paragraph 10 in the case of a showman's goods vehicle is £80.
- (5) Where a rate arrived at in accordance with sub-paragraph (4) would be an amount which is not a multiple of £5, the rate—



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- (a) where it would on division by five produce a remainder of £2.50 or more, is rounded up to the nearest amount which is such a multiple, and
  - (b) otherwise, is rounded down to the nearest amount which is such a multiple.
- (6) The annual rate of vehicle excise duty applicable to a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100.

*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 its plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) were the lower such weight 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.

*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,
  - (b) is not a vehicle to which Part IV, V or VII applies, and
  - (c) has neither a plated gross weight nor a plated train weight (or, in Northern Ireland, neither a relevant maximum weight nor a relevant maximum train weight),
- 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.

*Goods vehicles used partly for private purposes*

- 15 (1) Where—
- (a) a goods vehicle is used partly for private purposes, and
  - (b) the annual rate of vehicle excise duty applicable to it under this Part is less than the rate which would be applicable to it under Part I (if this Part did not apply to it),
- this Part does not apply to it (so that that rate is applicable to it).
- (2) In sub-paragraph (1) “used partly for private purposes” means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

*Exceptions*

- 16 (1) This Part does not apply to—

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

*Meaning of “trailer”*

- 17 (1) In this Part “trailer” does not include—
- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material,
  - (b) a snow plough,
  - (c) a road construction vehicle,
  - (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer’s goods vehicle, or
  - (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn or plant and materials for producing such gas.
- (2) In sub-paragraph (1)(e) “gas” means a fuel which is wholly gaseous at a temperature of fifteen degrees Centigrade under a pressure of 1013.25 millibars.