

Changes to legislation: Vehicle Excise and Registration Act 1994, Part IV is up to date with all changes known to be in force on or before 30 November 2023. 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

ANNUAL RATES OF DUTY

PART IV

[^{F1}SPECIAL VEHICLES]

Textual Amendments

- F1** 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 [^{F2}special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) [^{F3}“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms [^{F4}which is not a special concessionary vehicle]]—
- ^{F5}(a)
 - ^{F5}(b)
 - ^{F6}(bb) a vehicle falling within sub-paragraph (2A) or (2B),
 - (c) a digging machine,
 - (d) a mobile crane,
 - ^{F7}(dd) mobile pumping vehicle,]
 - (e) a works truck, or
 - ^{F8}(ee) a road roller.]
 - (f)
- ^{F9}(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)

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- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- (a) is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- [^{F10}(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.

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[^{F11}(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 [^{F12}which—
^{F13}(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.]

Textual Amendments

- F2** 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](#)
- F3** 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](#)
- F4** 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\(3\)\(8\)](#)
- F5** 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
- F6** 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\(13\)](#))
- F7** 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\(2\)\(5\)](#)
- F8** 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](#)
- F9** 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\(13\)](#))
- F10** 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\(3\)](#)
- F11** 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](#)
- F12** 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](#)
- F13** 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](#)

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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\(2\)\(a\)\(i\)\(7\)](#)