

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

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.
- (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

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(b) the number of axles on the vehicle.

| <i>Plated gross weight (or relevant maximum weight) of vehicle</i> | | <i>Rate</i> | | |
|--|------------------------------|---------------------------------|-----------------------------------|--|
| <i>(1) Exceeding</i> | <i>(2) Not Exceeding</i> | <i>(3) Two axle vehicle</i> | <i>(4) Three axle vehicle</i> | <i>(5) Four or more 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—
- has a plated gross weight (or relevant maximum weight) exceeding 4,000 kilograms, and
 - 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—
- exceeds 4,000 kilograms, but
 - 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.

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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 |
| 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—

- (a) 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
- (b) which has no such weight but has a design weight not exceeding 3,500 kilograms,

is £85.

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- (2) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) 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
 - (b) 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—
- (a) that the rates of duty specified in the tables in paragraphs 9 and 11 are—
 - (i) in the case of a farmer's goods vehicle, sixty per cent., and
 - (ii) 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
 - (b) 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—
- (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—

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- (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—
- (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.