

*Draft Order laid before the House of Commons under sections 2A(3) and 27(1C) of the Hydrocarbon Oil Duties Act 1979 for approval by resolution of that House.*

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DRAFT STATUTORY INSTRUMENTS

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**2006 No.**

**EXCISE**

**The Excepted Vehicles (Amendment of Schedule 1  
to the Hydrocarbon Oil Duties Act 1979) Order 2006**

<i>Made</i>	- - - -	<i>2006</i>
<i>Coming into force</i>		
<i>for the purpose of articles 11 and 12</i>		<i>1st April 2008</i>
<i>for all other purposes</i>		<i>1st April 2007</i>

The Treasury make the following Order in exercise of the powers conferred by section 27(1B) of the Hydrocarbon Oil Duties Act 1979(1).

In accordance with sections 2A(3) and 27(1C) of that Act a draft of this instrument has been laid before, and approved by a resolution of, the House of Commons.

**1.**—(1) This Order may be cited as the Excepted Vehicles (Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979) Order 2006.

(2) Except for articles 11 and 12, which come into force on 1st April 2008, this Order comes into force on 1st April 2007.

**2.** Amend Schedule 1 to the Hydrocarbon Oil Duties Act 1979 as follows.

**3.** In paragraph 1 (unlicensed vehicles not used on public roads)—

(1) after sub-paragraph (1)(a) omit “and”;

(2) after sub-paragraph (1)(b) insert—

“, and

(c) it is kept by a person who has furnished such particulars and made such declarations as may be prescribed by regulations under section 22(1D)(2) of that Act.”.

**4.** In paragraph 2 (tractors) for sub-paragraphs (2) and (3) substitute—

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(1) 1979 c. 5. Section 27(1B) was inserted by section 8 of the Finance Act 2006 (c. 25).

(2) Section 22(1D) of the Vehicle Excise and Registration Act 1994 (c. 22) was inserted by paragraph 7 of Schedule 2 to the Finance Act 1996 (c. 8) and amended by paragraphs 1, and 6(1) of Schedule 5 to the Finance Act 2002 (c. 23).

- “(2) In sub-paragraph (1) above “agricultural tractor” means a tractor which—
- (a) is designed and constructed primarily for use otherwise than on roads, and
  - (b) is used on public roads solely for—
    - (i) purposes relating to agriculture, horticulture or forestry;
    - (ii) cutting verges bordering public roads; or
    - (iii) cutting hedges or trees bordering public roads or bordering verges which border public roads.”.

5. After paragraph 3 insert—

**“Agricultural material handlers**

**3A.—**(1) An agricultural material handler is an excepted vehicle.

(2) In sub-paragraph (1) above an “agricultural material handler” means a vehicle which is—

- (a) designed and constructed primarily for use otherwise than on roads,
- (b) designed to lift goods or burden, and
- (c) used on public roads solely for —
  - (i) purposes relating to agriculture, horticulture or forestry;
  - (ii) cutting verges bordering public roads; or
  - (iii) cutting hedges or trees bordering public roads or bordering verges which border public roads.”.

6. At the end of paragraph 4 (agricultural engines) (which becomes sub-paragraph (1)) add—

- “(2) In sub-paragraph (1) above “agricultural engine” means a vehicle which—
- (a) is designed and constructed primarily for use otherwise than on roads,
  - (b) is designed, and used, solely for purposes relating to agriculture, horticulture or forestry,
  - (c) is used on public roads only for proceeding to and from the place where it is to be or has been used for those purposes, and
  - (d) when so proceeding does not carry any load except such as is necessary for its propulsion or for the operation of any machinery built-in or permanently attached to the vehicle.”.

7.—(1) After paragraph 4 insert—

**“Agricultural processing vehicles**

**4A.—**(1) An agricultural processing vehicle is an excepted vehicle.

(2) In sub-paragraph (1) above “an agricultural processing vehicle” means a vehicle which—

- (a) is used for the conveyance of built-in processing machinery,
- (b) is used on public roads only for proceeding to and from the place where that processing machinery is to be used, and
- (c) when so proceeding does not carry any load except such as is necessary for its propulsion or for the operation of the processing machinery.

(3) Built-in processing machinery means machinery built in as part of, or permanently attached to, the vehicle that is used for the processing of agricultural, horticultural or forestry produce whilst the vehicle is stationary.”

8. In paragraph 5 (vehicles used between different parts of land) (which becomes sub-paragraph 1)) —

(1) after sub-paragraph (1)(b) omit “and”;

(2) after sub-paragraph (1)(c) insert—

“, and

(d) a nil licence is in force in respect of it.

(2) In sub-paragraph (1) above “nil licence” has the meaning given by section 62 of the Vehicle Excise and Registration Act 1994(3).”

9. In paragraph 9 (mobile cranes)—

(1) in sub-paragraph (2)(a) omit “and.”;

(2) in sub-paragraph (2)(b) for “equipment.” substitute—

“the operation of built-in lifting apparatus, and

(c) has a revenue weight exceeding 3,500 kilograms.

(3) In sub-paragraph (2)(c) above “revenue weight” has the meaning given by section 60A of the Vehicle Excise and Registration Act 1994(4).”

10. After paragraph 9 insert—

#### **“Mobile pumping vehicles**

9A.—(1) A mobile pumping vehicle is an excepted vehicle.

(2) In sub-paragraph (1) above a “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 (3),

(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.

(3) The requirements referred to in sub-paragraph (2)(a) 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—

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(3) The definition of a “nil licence” was inserted by paragraph 7(3) of Schedule 3 to the Finance Act 1997 (c. 16); there are other amendments to section 62 but none are relevant.

(4) Section 60A was inserted by paragraph 26 of Schedule 4 to, the Finance Act 1995 (c. 4) and amended by section 22(3) of the Finance Act 1996 (c. 8).

- (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.”.

11. Omit paragraph 12 (road construction vehicles).

12. After paragraph 13 insert—

**“Road surfacing vehicles**

- 13A.**—(1) A road surfacing vehicle is an excepted vehicle.
- (2) In sub-paragraph (1) above “road surfacing vehicle” means a vehicle which —
- (a) is designed and constructed to perform an operation necessary to construct or restore the surface of a road,
  - (b) does not carry any load on a public road except such as is necessary for its propulsion or for the operation of any machinery built-in or permanently attached to the vehicle, and
  - (c) has a maximum speed not exceeding 20 kilometres per hour.

**Tar Sprayers**

- 13B.**—(1) A tar sprayer is an excepted vehicle.
- (2) In sub-paragraph (1) above a tar sprayer means a vehicle which is constructed or permanently adapted, and used, solely for spraying tar on to the road or for proceeding to and from the place where it is to be or has been used for that purpose.”.

Date

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[ ]  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which, except for articles 11 and 12, comes into force on 1st April 2007, amends Schedule 1 to the Hydrocarbon Oil Duties Act 1979. Articles 11 and 12 come into force on 1<sup>st</sup> April 2008.

Article 3 amends the definition of unlicensed vehicles not used on public roads.

Article 4 amends the definition of a tractor.

Article 5 inserts a new excepted vehicles category for agricultural material handlers.

Article 6 amends the definition of an agricultural engine.

Article 7 inserts a new excepted vehicle category for agricultural processing vehicles.

Article 8 amends the definition of vehicles used between different parts of land.

Article 9 amends the definition of a mobile crane.

Article 10 introduces a new excepted vehicle category for mobile pumping vehicles.

Article 11 removes the road construction vehicle category with effect from 1st April 2008.

Article 12 introduces new excepted vehicle categories for road surfacing vehicles and tar sprayers with effect from 1st April 2008.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the HM Revenue & Customs website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).