

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), General Provisions. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 4]

#### Textual Amendments

- F1** Sch. 4 substituted in relation to licences first having effect after 30.9.1982 (superseding other provisions not printed in this edition applicable to licences taken out after 9.3.1982) by virtue of [Finance Act 1982 \(c. 39\)](#), s. 5(4)(7). Sch. 5 Pt. A

#### Modifications etc. (not altering text)

- C1** Sch. 4: power to modify conferred (27.7.1993) by [1993 c. 34](#), s.21(1)

## GENERAL PROVISIONS

### *Vehicles chargeable at the basic rate of duty*

- 1 (1) Subject to paragraphs 5 and 6 below, the annual rate of duty applicable to a goods vehicle—
- which has a plated gross weight or a plated train weight which [<sup>F1</sup>exceeds 3,500 kilograms but does not exceed 7,500 kilograms]; or
  - which has neither a plated gross weight nor a plated train weight but which has [<sup>F2</sup>a design weight which exceeds 3,500 kilograms]; or
  - which is a tower wagon, having [<sup>F3</sup>a plated gross weight exceeding 3,500 kilograms or, in the case of a vehicle which has no such weight, a design weight exceeding 3,500 kilograms];
- shall be [<sup>F4</sup>£130].
- (2) Any references in the following provisions of this Schedule to the basic rate of duty is a reference to the annual rate of duty for the time being applicable to vehicles falling within sub-paragraph (1) above.

#### Textual Amendments

- F1** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 2\(2\)](#) (in relation to licences taken out after 30.9.1990)
- F2** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 2\(3\)](#) (in relation to licences taken out after 30.9.1990)
- F3** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 2\(4\)](#) (in relation to licences taken out after 30.9.1990)
- F4** Words substituted by virtue of [Finance Act 1984 \(c. 43, SIF 107:2\)](#), s. 4(3)(6), [Sch. 2 Pt. II para. 6\(2\)](#) (in relation to licences taken out after 13.3.1984)

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*Vehicles exceeding 7.5 but not exceeding 12 tonnes plated weight*

- 2 Subject to paragraphs 1(1)(c) above and 6 below, the annual rate of duty applicable to a goods vehicle which has a plated gross weight or a plated train weight which exceeds [<sup>F5</sup>7,500 kilograms] but does not exceed [<sup>F5</sup>12,000 kilograms] shall be [<sup>F6</sup>£290].

**Textual Amendments**

- F5** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 3](#) (in relation to licences taken out after 30.9.1990)
- F6** Words substituted by virtue of [Finance Act 1984 \(c. 43, SIF 107:2\)](#), s. 4(3)(6), [Sch. 2 Pt. II para. 6\(3\)](#) (in relation to licences taken out after 13.3.1984)

*Rigid goods vehicles exceeding 12 tonnes plated gross weight*

- 3 (1) Subject to the provisions of this Schedule, the annual rate of duty applicable to a goods vehicle which is a rigid goods vehicle and has a plated gross weight which exceeds [<sup>F7</sup>12,000 kilograms] shall be determined in accordance with Table A in Part II of this Schedule by reference to—
- (a) the plated gross weight of the vehicle; and
  - (b) the number of axles on the vehicle.
- (2) If a rigid goods vehicle to which sub-paragraph (1) above applies is used for drawing a trailer which—
- (a) has a plated gross weight exceeding [<sup>F8</sup>4,000 kilograms]; and
  - (b) when so drawn, is used for the conveyance of goods or burden;
- the annual rate of duty applicable to it in accordance with that sub-paragraph shall be increased by the amount of the supplement which, in accordance with Table B in Part II of this Schedule, is appropriate to the gross plated weight of the trailer being drawn.

**Textual Amendments**

- F7** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 4\(a\)](#) (in relation to licences taken out after 30.9.1990)
- F8** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 4\(b\)](#) (in relation to licences taken out after 30.9.1990)

*Tractor units exceeding 12 tonnes plated train weight*

- 4 (1) This paragraph applies to a tractor unit which has a plated train weight exceeding [<sup>F9</sup>12,000 kilograms].
- (2) The annual rate of duty applicable to a tractor unit to which this paragraph applies and which has not more than two axles shall be determined, subject to the following

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provisions of this Schedule, in accordance with Table C in Part II of this Schedule by reference to—

- (a) the plated train weight of the tractor unit; and
- (b) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

- (3) The annual rate of duty applicable to a tractor unit to which this paragraph applies and which has three or more axles shall be determined subject to the following provisions of this Schedule in accordance with Table D in Part II of this Schedule by reference to—

- (a) the plated train weight of the tractor unit; and
- (b) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

#### Textual Amendments

- F9** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 5](#) (in relation to licences taken out after 30.9.1990)

#### *Special types of vehicles*

- 5 (1) This paragraph applies to a goods<sup>[F10]</sup> vehicle (other than, in the case of a vehicle falling within paragraph (a) below, one of a prescribed class) which has <sup>[F11]</sup>a plated gross weight or plated train weight exceeding 3,500 kilograms or, in the case of a vehicle which has neither a plated gross weight nor a plated train weight, a design weight exceeding 3,500 kilograms; and
- (a) which, in the case of a vehicle having a plated gross weight or plated train weight, has such a] weight by virtue only of paragraph 9(2A) (c) below; or
  - (b) ] which is for the time being authorised for use on roads by virtue of an order under section <sup>[F12]</sup>44 of the Road Traffic Act 1988] (authorisation of special vehicles).
- (2) The annual rate of duty applicable to a goods vehicle to which this paragraph applies and which falls within a class specified by an order of the Secretary of State made for the purposes of this paragraph shall be determined, on the basis of the assumptions in sub-paragraph (3) below, by the application of Table A, Table C or Table D in Part II of this Schedule, according to whether the vehicle is a rigid goods vehicle or a tractor unit and, in the latter case, according to the number of its axles.
- (3) The assumptions referred to in sub-paragraph (2) above are—
- (a) where Table A applies, that the vehicle has a plated gross weight which exceeds <sup>[F13]</sup>30,000 kilograms] but does not exceed <sup>[F13]</sup>30,490 kilograms]; and
  - (b) where Table C or Table D applies, that the vehicle has a plated train weight which exceeds <sup>[F14]</sup>37,000 kilograms] but does not exceed <sup>[F14]</sup>38,000 kilograms.]
- (4) In the case of a goods vehicle to which this paragraph applies and which does not fall within such a class as is referred to in sub-paragraph (2) above, the annual rate of duty shall be the basic rate of duty.

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- (5) The power to make an order under sub-paragraph (2) above shall be exercisable by statutory instrument; but no such order shall be made unless a draft of it has been laid before Parliament and approved by a resolution of each House of Parliament.

#### Textual Amendments

- F10** Words substituted by Finance Act 1983 (c. 28, SIF 107:2), s. 4(3)(8), Sch. 3 Pt. II para. 9 (in relation to licences taken out after 15.3.1983)
- F11** Words substituted by Finance Act 1990 (c. 29, SIF 107:2), s. 5(3)(9), Sch. 2 Pt. II para. 6(2) (in relation to licences taken out after 30.9.1990)
- F12** Words substituted by Finance Act 1990 (c. 29, SIF 107:2), s. 5(3)(9), Sch. 2 Pt. II para. 6(3) (in relation to licences taken out after 30.9.1990)
- F13** Words substituted by Finance Act 1990 (c. 29, SIF 107:2), s. 5(3)(9), Sch. 2 Pt. II para. 6(4)(a) (in relation to licences taken out after 30.9.1990)
- F14** Words substituted by virtue of Finance Act 1990 (c. 29, SIF 107:2), s. 5(3)(9), Sch. 2 Pt. II para. 6(4)(b) (in relation to licences taken out after 30.9.1990)

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

- 6 (1) If the [<sup>F15</sup>design] weight of—
- (a) a farmer's goods vehicle; or
  - (b) a showman's goods vehicle;
- does not exceed [<sup>F16</sup>3,500] kilograms, the annual rate of duty applicable to it shall be [<sup>F17</sup>£75].
- <sup>F18</sup>(2) If a farmer's goods vehicle or a showman's goods vehicle has a plated gross weight or a plated train weight, the annual rate of duty applicable to it shall be—
- (a) if that weight does not exceed [<sup>F19</sup>7,500 kilograms], £90;
  - (b) if that weight exceeds [<sup>F19</sup>7,500 kilograms] but does not exceed [<sup>F19</sup>12,000 kilograms], [<sup>F20</sup>£175] in the case of a farmer's goods vehicle and £90 in the case of a showman's goods vehicle; and
  - (c) if that weight exceeds [<sup>F19</sup>12,000 kilograms], the appropriate Part II rate.]
- (3) In sub-paragraph (2) above the "appropriate Part II rate" means the rate determined in accordance with paragraph 3 or, as the case may be, 4 above but by reference—
- (a) in the case of a farmer's goods vehicle, to Table A(1), Table B(1), Table C(1) or, as the case may be, Table D(1) in Part II of this Schedule, in place of the corresponding Table referred to in that paragraph; and
  - (b) in the case of a showman's goods vehicle, to Table A(2), Table B(2), Table C(2) or, as the case may be, Table D(2) in Part II of the Schedule, in place of the corresponding Table referred to in that paragraph.
- (4) In the case of any other farmer's goods vehicle or showman's goods vehicle, the annual rate of duty applicable to it shall be [<sup>F21</sup>£90]

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#### Textual Amendments

- F15** Word substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 7\(2\)\(a\)](#) (in relation to licences taken out after 30.9.1990)
- F16** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 7\(2\)\(b\)](#) (in relation to licences taken out after 30.9.1990)
- F17** Words substituted by virtue of [Finance Act 1985 \(c. 54, SIF 107:2\)](#), s. 4(3)(8), [Sch. 2 Pt. II para. 6](#) (in relation to licences taken out after 19.3.1985)
- F18** [Para. 6\(2\)](#) substituted by virtue of [Finance Act 1985 \(c. 54, SIF 107:2\)](#), s. 4(3)(8), [Sch. 2 Pt. II para. 7](#) (in relation to licences taken out after 19.3.1985)
- F19** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 7\(3\)](#) (in relation to licences taken out after 30.9.1990)
- F20** Words substituted by virtue of [Finance Act 1987 \(c. 16, SIF 107:2\)](#), [s. 2\(2\)\(a\)\(7\)](#) (in relation to licences taken out after 17.3.1987)
- F21** Words substituted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 8\(5\)\(b\)](#)

#### *Smaller goods vehicles*

F22

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#### Textual Amendments

- F22** [Para. 7](#) repealed by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), ss. 5(3)(9), 132, [Sch. 2 Pt. II para. 8](#), [Sch. 19 Pt. II Note 2](#) (in relation to licences taken out after 30.9.1990)

#### *Vehicles treated as having reduced plated weights*

- 8
- (1) The Secretary of State may by regulations provide that, on an application made in accordance with the regulations, the goods vehicle to which the application relates shall be treated for the purposes of this Schedule as if its plated gross weight or plated train weight were the lower gross weight or train weight (the “operating weight”) specified in the application.
  - (2) Where, following an application duly made in accordance with the regulations, a licence is issued for the vehicle concerned at the rate of duty applicable to the operating weight, that weight shall be shown on the licence.
  - (3) The regulations may provide that the use of any vehicle in respect of which a lower rate of duty is chargeable by virtue of this paragraph shall be subject to prescribed conditions and to such further conditions as the Secretary of State may think fit to impose in any particular case.
  - (4) In any case where a vehicle in respect of which a lower rate of duty has been charged by virtue of this paragraph is used in contravention of a condition imposed by virtue of sub-paragraph (3) above, then—
    - (a) the higher rate of duty applicable to its plated gross weight or plated train weight shall become chargeable as from the date of the contravention; and

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- (b) section 19 of this Act shall apply as if—
- (i) that higher rate had become chargeable under subsection (1) of that section by reason of the vehicle being used as mentioned in that subsection; and
  - (ii) subsections (5) to (9) were omitted.

*Plated and unladen weights*

- 9 (1) Any reference in this Schedule to the plated gross weight of a goods vehicle or trailer is a reference—
- (a) to that [<sup>F23</sup>weight], which is the maximum gross weight which may not be exceeded in Great Britain for the vehicle or trailer in question; or [<sup>F24</sup>as indicated on the appropriate plate]
  - (b) in the case of any trailer which may lawfully be used in Great Britain without [<sup>F25</sup>such a plate], to the maximum laden weight at which the trailer may lawfully be used in Great Britain.
- (2) Any reference in this Schedule to the plated train weight of a vehicle is a reference to that [<sup>F26</sup>weight], which is the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle in question and any semi-trailer which may be drawn by it [<sup>F27</sup>as indicated on the appropriate plate].
- <sup>F28</sup>(2A) In this paragraph “appropriate plate”, in relation to a vehicle or trailer, means—
- (a) where a Ministry plate (within the meaning of regulations made under [<sup>F29</sup>section 41 or 49 of the Road Traffic Act 1988]) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate;
  - (b) where paragraph (a) does not apply, but such a certificate is in force for the vehicle or trailer, that certificate; and
  - (c) where neither paragraph (a) nor paragraph (b) above applies but the vehicle or trailer has been equipped with a plate in accordance with regulations made under [<sup>F30</sup>section 41 of the Act of 1988], that plate.]
- (3) A mechanically propelled vehicle which—
- (a) is constructed or adapted for use and used for the conveyance of a machine or contrivance and no other load except articles used in connection with the machine or contrivance; and
  - (b) is not a vehicle for which an annual rate of duty is specified in Schedule 3 to this Act; and
  - (c) has neither a plated gross weight nor a plated train weight,
- shall, notwithstanding that the machine or contrivance is built in as part of the vehicle, be chargeable with duty at the rate which would be applicable if the machine or contrivance were burden.

**Textual Amendments**

**F23** Word substituted by Finance Act 1983 (c. 28, SIF 107:2), s. 4(3)(8), Sch. 3 Pt. II para. 10(a) (in relation to licences taken out after 15.3.1983)

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- F24** Words inserted by [Finance Act 1983](#) (c. 28, SIF 107:2), s. 4(3)(8), **Sch. 3 Pt. II para. 10(a)** (in relation to licences taken out after 15.3.1983)
- F25** Words substituted by [Finance Act 1983](#) (c. 28, SIF 107:2), s. 4(3)(8), **Sch. 3 Pt. II para. 10(b)** (in relation to licences taken out after 15.3.1983)
- F26** Word substituted by [Finance Act 1983](#) (c. 28, SIF 107:2), s. 4(3)(8), **Sch. 3 Pt. II para. 10(c)** (in relation to licences taken out after 15.3.1983)
- F27** Words inserted by [Finance Act 1983](#) (c. 28, SIF 107:2), s. 4(3)(8), **Sch. 3 Pt. II para. 10(c)** (in relation to licences taken out after 15.3.1983)
- F28** Sub-para. (2A) inserted by [Finance Act 1983](#) (c. 28, SIF 107:2), s. 4(3)(8), **Sch. 3 Pt. II para. 11** (in relation to licences taken out after 15.3.1983)
- F29** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988](#) (c. 54, SIF 107:1), s. 4, **Sch. 3 para. 8(4)(a)(i)**
- F30** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988](#) (c.54, SIF 107:1), s. 4, **Sch. 3 para. 8(4)(a)(ii)**

### *Goods vehicles used partly for private purposes*

- 10 (1) Where a goods vehicle is partly used for private purposes, the annual rate of duty applicable to it shall, if apart from this paragraph it would be less, be the rate determined in accordance with Schedule 5 to this Act.
- (2) A vehicle shall not be prevented from being a farmer's goods vehicle for the purposes of this Schedule solely by reason of its being used partly for private purposes.
- (3) In this paragraph "partly used 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.

### *Exempted vehicles*

- 11 Duty shall not be chargeable by virtue of this Schedule in respect of—
- (a) a vehicle chargeable with duty by virtue of Schedule 1 to this Act;
- [<sup>F31</sup>(b) a special machine within the meaning of Schedule 3 to this Act;
- (c) a recovery vehicle within the meaning of that Schedule; or]
- (d) 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.

#### **Textual Amendments**

- F31** Sub-paragraphs (b) and (c) substituted by [Finance Act 1989](#) (c.26, SIF 107:2), s. 8(1), **Sch. 2 para. 4(a)** (for the purposes referred to in s. 8(1) )

*F32*

12, 13.

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#### Textual Amendments

**F32** Paras. 12 and 13 repealed by Finance Act 1989 (c. 26, SIF 107:2), ss. 8(1), 187(1), Sch. 2 para. 4(b), Sch. 17 Pt. II (in relation to licences taken out after 14.3.1989)

*Tractor units used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

- 14 (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than two axles or for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
  - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
    - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
    - (ii) which is to be used with semi-trailers with any number of axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in subparagraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

*<sup>F33</sup> Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles]*

#### Textual Amendments

**F33** Paras. 14A and 14B inserted by Finance Act 1983 (c. 28, SIF 107:2), s. 4(3)(8), Sch. 3 Pt. II para. 8(7) (in relation to licences taken out after 15.3.1983)

- 14A (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
  - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
    - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with two axles; and
    - (ii) which is to be used with semi-trailers with not less than two axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned



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in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

*[<sup>F34</sup> Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle]*

#### Textual Amendments

**F34** Paras. 14A and 14B inserted by Finance Act 1983 (c. 28, SIF 107:2), s. 4(3)(8), Sch. 3 Pt. II para. 8(7) (in relation to licences taken out after 15.3.1983)

- 14B (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having three or more axles which is to be used only with semi-trailers with not less than two axles; and
  - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having three or more axles—
    - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
    - (ii) which is to be used with semi-trailers with any number of axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

#### Interpretation

- 15 (1) In this Schedule, unless the context otherwise requires—
- .....<sup>F35</sup>
- “axle” includes—
- (i) two or more stub axles which are fitted on opposite sides of the longitudinal axis of the vehicle so as to form—
    - (a) a pair in the case of two stub axles, and
    - (b) pairs in the case of more than two stub axles,
  - (ii) a single stub axle which is not one of a pair; and
  - (iii) a retractable axle;
- “basic rate of duty” has the meaning given by paragraph 1(2);
- “business” includes the performance by a local or public authority of its functions;
- [<sup>F36</sup>“design weight” means the weight which a vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden;]
- “farmer’s goods vehicle” means, subject to paragraph 10(2) above, a goods vehicle registered under this Act in the name of a person engaged in agriculture

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and used on public roads solely by him for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purposes;

F35

“goods vehicle” means [<sup>F37</sup>subject to sub-paragraph (1A) below] a mechanically propelled vehicle (including a tricycle as defined in Schedule 1 to this Act and weighting more than 425 kilograms unladen) constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or otherwise;

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F38

“rigid goods vehicle” means a goods vehicle which is not a tractor unit;  
“showman’s goods vehicle” means a showman’s vehicle which is a goods vehicle and is permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act;

“showman’s vehicle” has the same meaning as in Schedule 3 to this Act;

“stub axle” means an axle on which only one wheel is mounted;

“tower wagon” means a goods vehicle—

- (a) into which there is built, as part of the vehicle, any expanding or extensible contrivance designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment; and
- (b) which is neither constructed nor adapted for use nor used for the conveyance of any load, except such a contrivance and articles used in connection therewith;

“tractor unit” means a goods vehicle to which a semi-trailer may be so attached that part of the semi-trailer is super-imposed on part of the goods vehicle and that when the semi-trailer is uniformly loaded not less than 20 per cent. of the weight of its load is borne by the goods vehicle;

“trailer” shall be construed in accordance with sub-paragraph (2) below;

“unladen weight” has the same meaning as it has for the purposes of [<sup>F39</sup>the Road Traffic Act 1988 by virtue of section 190 of that Act]; . . . <sup>F40</sup>

F35

[<sup>F41</sup>(1A) In this Schedule “goods vehicle” does not include a vehicle to which Schedule 4A to this Act applies.]

(2) In this Schedule “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 as defined in section 4(2) of this Act;
- (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;
- (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.

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### Textual Amendments

- F35** Definitions repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), Sch. 2 para. 4(b), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)
- F36** Definition inserted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), **Sch. 2 Pt. II para. 9** (in relation to licences taken out after 30.9.1990)
- F37** Words inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), **Sch. 2 Pt. II para. 4(a)** (for the purposes referred to in s. 4(7) )
- F38** Definition of “recovery vehicle” inserted by and as mentioned in [Finance Act 1987 \(c. 16, SIF 107:2\)](#), s. 2(5)(7), **Sch. 1 Pt. II para. 4(2)** and repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), Sch. 2 para. 4(b), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)
- F39** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\)](#), s. 4, **Sch. 3 para. 8(4)(b)**
- F40** Word repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), s. 187(1), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)
- F41** Sub-paragraph (1A) inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), **Sch. 2 Pt. II para. 4(b)** (for the purposes referred to in s. 4(7) )

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), General Provisions.