

SCHEDULES

SCHEDULE 2

Section 5.

VEHICLES EXCISE DUTY: RATES

PART I

TABLE SUBSTITUTED IN PART II OF SCHEDULE 3 TO THE 1971 ACT AND THE 1972 ACT

<i>Description of vehicle</i>	<i>Rate of duty</i>
	£
1. Special machines	16.00
2. Haulage vehicles, being show-men's vehicles	90.00
3. Haulage vehicles, not being showmen's vehicles	330.00
4. Recovery vehicles	50.00

PART II

AMENDMENTS OF PART I OF SCHEDULE 4 TO THE 1971 ACT

- 1 Part I of Schedule 4 to the 1971 Act (annual rates of duty on goods vehicles: general provisions) shall be amended as follows.
- 2 (1) Paragraph 1 (vehicles chargeable at the basic rate of duty) shall be amended as follows.
 - (2) In sub-paragraph (1)(a) for the words “does not exceed 7.5 tonnes” there shall be substituted the words “exceeds 3,500 kilograms but does not exceed 7,500 kilograms”.
 - (3) In sub-paragraph (1)(b) for the words “an unladen weight which exceeds 1,525 kilograms” there shall be substituted the words “a design weight which exceeds 3,500 kilograms”.
 - (4) In sub-paragraph (1)(c) for the words “an unladen weight which exceeds 1,525 kilograms” there shall be substituted the words “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”.
- 3 In paragraph 2 for the words “7.5 tonnes” there shall be substituted the words “7,500 kilograms” and for the words “12 tonnes” there shall be substituted the words “12,000 kilograms”.

Status: This is the original version (as it was originally enacted).

- 4 In paragraph 3—
- (a) in sub-paragraph (1) for the words “12 tonnes” there shall be substituted the words “12,000 kilograms”; and
 - (b) in sub-paragraph (2)(a) for the words “4 tonnes” there shall be substituted the words “4,000 kilograms”.
- 5 In paragraph 4(1) for the words “12 tonnes” there shall be substituted the words “12,000 kilograms”.
- 6 (1) Paragraph 5 (special types of vehicle) shall be amended as follows.
- (2) In sub-paragraph (1) for the words from “an unladen” to “plated train” there shall be substituted the words “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”.
 - (3) In sub-paragraph (1)(b) for the words “42 of that Act” there shall be substituted the words “44 of the Road Traffic Act 1988”.
 - (4) In sub-paragraph (3)—
 - (a) in paragraph (a), for the words “30 tonnes” there shall be substituted the words “30,000 kilograms” and for the words “30.49 tonnes” there shall be substituted the words “30,490 kilograms”; and
 - (b) in paragraph (b), for the words “37 tonnes” there shall be substituted the words “37,000 kilograms” and for the words “38 tonnes” there shall be substituted the words “38,000 kilograms”.
- 7 (1) Paragraph 6 (farmers' goods vehicles and showmen's goods vehicles) shall be amended as follows.
- (2) In sub-paragraph (1)—
 - (a) for the word “unladen” there shall be substituted the word “design”; and
 - (b) for the words “1,525” there shall be substituted the words “3,500”.
 - (3) In sub-paragraph (2) for the words “7.5 tonnes”, in both places where they occur, there shall be substituted the words “7,500 kilograms” and for the words “12 tonnes”, in both places where they occur, there shall be substituted the words “12,000 kilograms”.
- 8 Paragraph 7 shall cease to have effect.
- 9 In paragraph 15(1) (interpretation) the following definition shall be inserted after the definition of “business”—
- ““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;”.

PART III

AMENDMENTS OF PART I OF SCHEDULE 4 TO THE 1972 ACT

- 10 The amendments set out in paragraphs 2 to 9, except 6(2) and (3), above shall also be made in Part I of Schedule 4 to the 1972 Act (corresponding provision for Northern Ireland), but with the following modifications—

Status: This is the original version (as it was originally enacted).

- (a) for the words “plated gross weight”, in each place where they occur, there shall be substituted the words “relevant maximum weight”; and
- (b) for the words “plated train weight”, in each place where they occur, there shall be substituted the words “relevant maximum train weight”.
- 11 In paragraph 5(1) of Part I of Schedule 4 to the 1972 Act (special types of vehicle), for the words “an unladen weight exceeding 1,525” there shall be substituted the words “a relevant maximum weight or a relevant maximum train weight exceeding 3,500 kilograms or, in the case of a vehicle which has neither a relevant maximum weight nor a relevant maximum train weight, a design weight which exceeds 3,500”.

PART IV

TABLES SUBSTITUTED IN PART II OF SCHEDULE 4 TO THE 1971 ACT AND THE 1972 ACT

Table A

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

General Rates

<i>Plated gross weight of vehicle</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
kgs	kgs	£	£	£
12,000	13,000	450.00	470.00	340.00
13,000	14,000	630.00	470.00	340.00
14,000	15,000	810.00	470.00	340.00
15,000	17,000	1,280.00	470.00	340.00
17,000	19,000	—	820.00	340.00
19,000	21,000	—	990.00	340.00
21,000	23,000	—	1,420.00	490.00
23,000	25,000	—	2,160.00	800.00
25,000	27,000	—	—	1,420.00
27,000	29,000	—	—	2,240.00
29,000	30,490	—	—	3,250.00

Status: This is the original version (as it was originally enacted).

Table A(1)

RATES OF DUTY ON RIGID GOODS VEHICLES
EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

Rates for Farmers' Goods Vehicles

<i>Plated gross weight of vehicle</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
kgs	kgs	£	£	£
12,000	13,000	270.00	280.00	205.00
13,000	14,000	380.00	280.00	205.00
14,000	15,000	490.00	280.00	205.00
15,000	17,000	770.00	280.00	205.00
17,000	19,000	—	490.00	205.00
19,000	21,000	—	595.00	205.00
21,000	23,000	—	850.00	295.00
23,000	25,000	—	1,295.00	480.00
25,000	27,000	—	—	850.00
27,000	29,000	—	—	1,345.00
29,000	30,490	—	—	1,950.00

Table A(2)

RATES OF DUTY ON RIGID GOODS VEHICLES
EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

Rates for Showmen's Goods Vehicles

<i>Plated gross weight of vehicle</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
kgs	kgs	£	£	£
12,000	13,000	115.00	120.00	90.00
13,000	14,000	160.00	120.00	90.00
14,000	15,000	205.00	120.00	90.00
15,000	17,000	320.00	120.00	90.00
17,000	19,000	—	205.00	90.00
19,000	21,000	—	250.00	90.00

Status: This is the original version (as it was originally enacted).

<i>Plated gross weight of vehicle</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
21,000	23,000	—	355.00	125.00
23,000	25,000	—	540.00	200.00
25,000	27,000	—	—	355.00
27,000	29,000	—	—	560.00
29,000	30,490	—	—	815.00

Table B

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

General Rates

<i>Plated gross weight of trailer</i>		<i>Duty supplement</i>
<i>Exceeding</i>	<i>Not exceeding</i>	
<i>kgs</i>	<i>kgs</i>	<i>£</i>
4,000	8,000	130.00
8,000	10,000	130.00
10,000	12,000	130.00
12,000	14,000	360.00
14,000	—	360.00

Table B(1)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

Rates for Farmers' Goods Vehicles

<i>Plated gross weight of trailer</i>		<i>Duty supplement</i>
<i>Exceeding</i>	<i>Not exceeding</i>	
<i>kgs</i>	<i>kgs</i>	<i>£</i>
4,000	8,000	130.00
8,000	10,000	130.00
10,000	12,000	130.00
12,000	14,000	360.00
14,000	—	360.00

Status: This is the original version (as it was originally enacted).

Table B(2)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING
12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING
TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

Rates for Showmen's Goods Vehicles

<i>Plated gross weight of trailer</i>		<i>Duty supplement</i>
<i>Exceeding</i>	<i>Not exceeding</i>	
<i>kgs</i>	<i>kgs</i>	<i>£</i>
—	—	80.00

Table C

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

General Rates

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
12,000	14,000	440.00	440.00	440.00
14,000	16,000	440.00	440.00	440.00
16,000	18,000	500.00	440.00	440.00
18,000	20,000	500.00	440.00	440.00
20,000	22,000	780.00	440.00	440.00
22,000	23,000	780.00	440.00	440.00
23,000	25,000	1,150.00	570.00	440.00
25,000	26,000	1,150.00	570.00	440.00
26,000	28,000	1,150.00	1,090.00	440.00
28,000	29,000	1,680.00	1,680.00	1,050.00
29,000	31,000	1,680.00	1,680.00	1,050.00
31,000	33,000	2,450.00	2,450.00	1,680.00
33,000	34,000	2,450.00	2,450.00	1,680.00
34,000	36,000	2,750.00	2,750.00	2,750.00

Status: This is the original version (as it was originally enacted).

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
36,000	38,000	3,100.00	3,100.00	3,100.00

Table C(1)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000
 KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

Rates for Farmers' Goods Vehicles

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
kgs	kgs	£	£	£
12,000	14,000	265.00	265.00	265.00
14,000	16,000	265.00	265.00	265.00
16,000	18,000	300.00	265.00	265.00
18,000	20,000	300.00	265.00	265.00
20,000	22,000	470.00	265.00	265.00
22,000	23,000	470.00	265.00	265.00
23,000	25,000	690.00	340.00	265.00
25,000	26,000	690.00	340.00	265.00
26,000	28,000	690.00	655.00	265.00
28,000	29,000	1,010.00	1,010.00	630.00
29,000	31,000	1,010.00	1,010.00	630.00
31,000	33,000	1,470.00	1,470.00	1,010.00
33,000	34,000	1,470.00	1,470.00	1,010.00
34,000	36,000	1,650.00	1,650.00	1,650.00
36,000	38,000	1,860.00	1,860.00	1,860.00

Status: This is the original version (as it was originally enacted).

Table C(2)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

Rates for Showmen's Goods Vehicles

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
kgs	kgs	£	£	£
12,000	14,000	110.00	110.00	110.00
14,000	16,000	110.00	110.00	110.00
16,000	18,000	125.00	110.00	110.00
18,000	20,000	125.00	110.00	110.00
20,000	22,000	195.00	110.00	110.00
22,000	23,000	195.00	110.00	110.00
23,000	25,000	290.00	145.00	110.00
25,000	26,000	290.00	145.00	110.00
26,000	28,000	290.00	275.00	110.00
28,000	29,000	420.00	420.00	265.00
29,000	31,000	420.00	420.00	265.00
31,000	33,000	615.00	615.00	420.00
33,000	34,000	615.00	615.00	420.00
34,000	36,000	690.00	690.00	690.00
36,000	38,000	775.00	775.00	775.00

Table D

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS
PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

General Rates

Status: This is the original version (as it was originally enacted).

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
kgs	kgs	£	£	£
12,000	14,000	440.00	440.00	440.00
14,000	16,000	440.00	440.00	440.00
16,000	18,000	440.00	440.00	440.00
18,000	20,000	440.00	440.00	440.00
20,000	22,000	440.00	440.00	440.00
22,000	23,000	440.00	440.00	440.00
23,000	25,000	570.00	440.00	440.00
25,000	26,000	570.00	440.00	440.00
26,000	28,000	1,090.00	440.00	440.00
28,000	29,000	1,680.00	640.00	440.00
29,000	31,000	1,680.00	640.00	440.00
31,000	33,000	2,450.00	970.00	440.00
33,000	34,000	2,450.00	1,420.00	550.00
34,000	36,000	2,450.00	2,030.00	830.00
36,000	38,000	2,730.00	2,730.00	1,240.00

Table D(1)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS
 PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

Rates for Farmers' Goods Vehicles

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
kgs	kgs	£	£	£
12,000	14,000	265.00	265.00	265.00

Status: This is the original version (as it was originally enacted).

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
14,000	16,000	265.00	265.00	265.00
16,000	18,000	265.00	265.00	265.00
18,000	20,000	265.00	265.00	265.00
20,000	22,000	265.00	265.00	265.00
22,000	23,000	265.00	265.00	265.00
23,000	25,000	340.00	265.00	265.00
25,000	26,000	340.00	265.00	265.00
26,000	28,000	655.00	265.00	265.00
28,000	29,000	1,010.00	385.00	265.00
29,000	31,000	1,010.00	385.00	265.00
31,000	33,000	1,470.00	580.00	265.00
33,000	34,000	1,470.00	850.00	330.00
34,000	36,000	1,470.00	1,220.00	500.00
36,000	38,000	1,640.00	1,640.00	745.00

Table D(2)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS
PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

Rates for Showmen's Goods Vehicles

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
kgs	kgs	£	£	£
12,000	14,000	110.00	110.00	110.00
14,000	16,000	110.00	110.00	110.00
16,000	18,000	110.00	110.00	110.00

Status: This is the original version (as it was originally enacted).

<i>Plated train weight of tractor unit</i>		<i>Rate of duty</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>For a tractor unit to be used with semi-trailers with any number of axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than two axles</i>	<i>For a tractor unit to be used only with semi-trailers with not less than three axles</i>
18,000	20,000	110.00	110.00	110.00
20,000	22,000	110.00	110.00	110.00
22,000	23,000	110.00	110.00	110.00
23,000	25,000	145.00	110.00	110.00
25,000	26,000	145.00	110.00	110.00
26,000	28,000	275.00	110.00	110.00
28,000	29,000	420.00	160.00	110.00
29,000	31,000	420.00	160.00	110.00
31,000	33,000	615.00	245.00	110.00
33,000	34,000	615.00	355.00	140.00
34,000	36,000	615.00	510.00	210.00
36,000	38,000	685.00	685.00	310.00