

SCHEDULES

SCHEDULE 2

VEHICLES EXCISE DUTY: RATES

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”.
- 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”.

Status: This is the original version (as it was originally enacted).

- (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;”.