

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Part III is up to date with all changes known to be in force on or before 25 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

# SCHEDULES

## SCHEDULE 1

### ANNUAL RATES OF DUTY

#### [<sup>F1</sup>PART III

#### BUSES

##### Textual Amendments

**F1** By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

- 3 (1) The annual rate of vehicle excise duty applicable to a bus <sup>F2</sup>... is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
  - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
  - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
  - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.

<sup>F3</sup>(1A).....

- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the <sup>M1</sup>Public Passenger Vehicles Act 1981), and
  - (b) is not an excepted vehicle [<sup>F4</sup>which is not a concessionary vehicle and which is].
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
  - (b) a vehicle which is a community bus,
  - (c) a vehicle used under a permit granted under section 19 of the <sup>M2</sup>Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or
  - (d) a vehicle used under a permit granted under section 10B of the <sup>M3</sup>Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.

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- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the <sup>M4</sup>Transport Act 1985), and
  - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.
- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle <sup>F5</sup>which—
- <sup>F6</sup>(a) .....
  - (b) falls]
- within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
  - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

#### Textual Amendments

- F2** Words in Sch. 1 para. 3(1) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 4\(a\)](#)
- F3** Sch. 1 para. 3(1A) omitted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 4\(b\)](#)
- F4** Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(2\)\(8\)](#)
- F5** Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16](#), [Sch. 1 para. 3\(3\)](#); [S.I. 1998/3092](#), [art. 2](#)
- F6** Sch. 1 para. 3(6)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 paras. 3\(b\)\(i\)](#), 19

#### Marginal Citations

- M1** 1981 c. 14.
- M2** 1985 c. 67.
- M3** 1967 c. 37 (N.I.).
- M4** 1985 c. 67.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)