

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART VIII

GOODS VEHICLES

Basic rate

- 8 (1) The annual rate of vehicle excise duty applicable to a goods vehicle to which this paragraph applies is £150.
- (2) This paragraph applies to a goods vehicle—
- (a) which has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms,
 - (b) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of section 61(3)(c) of this Act and is not a vehicle of a class prescribed by regulations made by the Secretary of State,
 - (c) which is a tower wagon with a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms, or
 - (d) which does not have a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) but has a design weight exceeding 3,500 kilograms.
- (3) In sub-paragraph (2)(c) “tower wagon” means a goods vehicle—
- (a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
 - (b) which is not constructed or adapted for use, or used, for the conveyance of any load other than such a device or articles used in connection with it.
- (4) This paragraph is subject to paragraph 12.