

## SCHEDULES

### SCHEDULE 1

#### ANNUAL RATES OF DUTY

#### PART VIII

#### GOODS VEHICLES

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

- 12 (1) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) not exceeding 3,500 kilograms, or
  - (b) which has no such weight but has a design weight not exceeding 3,500 kilograms,
- is £85.
- (2) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms, or
  - (b) which has no such weight but has a design weight exceeding 3,500 kilograms,
- is £100.
- (3) Subject to sub-paragraph (6), the annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with paragraphs 9 to 11 but on the assumptions specified in sub-paragraph (4).
- (4) The assumptions referred to in sub-paragraph (3) are—
- (a) that the rates of duty specified in the tables in paragraphs 9 and 11 are—
    - (i) in the case of a farmer's goods vehicle, sixty per cent., and
    - (ii) in the case of a showman's goods vehicle, twenty-five per cent.,of the rates specified in the tables (but subject to sub-paragraph (5)), and
  - (b) that the amount of the trailer supplement under paragraph 10 in the case of a showman's goods vehicle is £80.
- (5) Where a rate arrived at in accordance with sub-paragraph (4) would be an amount which is not a multiple of £5, the rate—

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*Status: This is the original version (as it was originally enacted).*

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- (a) where it would on division by five produce a remainder of £2.50 or more, is rounded up to the nearest amount which is such a multiple, and
  - (b) otherwise, is rounded down to the nearest amount which is such a multiple.
- (6) The annual rate of vehicle excise duty applicable to a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100.