

## SCHEDULES

### SCHEDULE 1

#### ANNUAL RATES OF DUTY

#### PART VIII

#### GOODS VEHICLES

#### *Meaning of “trailer”*

- 17 (1) In this Part “trailer” does not include—
- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material,
  - (b) a snow plough,
  - (c) a road construction vehicle,
  - (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer’s goods vehicle, or
  - (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn or plant and materials for producing such gas.
- (2) In sub-paragraph (1)(e) “gas” means a fuel which is wholly gaseous at a temperature of fifteen degrees Centigrade under a pressure of 1013.25 millibars.