

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Cross Heading: Rigid goods vehicles exceeding 3,500 kgs revenue weight is up to date with all changes known to be in force on or before 02 December 2023. 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

#### PART VIII

#### GOODS VEHICLES

*[<sup>F1</sup>Rigid goods vehicles exceeding 3,500 kgs revenue weight]*

#### Textual Amendments

**F1** Sch. 1 para. 9 cross-heading substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(5\)](#)

9 (1) [<sup>F2</sup>Subject to sub-paragraphs (2) and (3) [<sup>F3</sup>and paragraph 11D],] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which <sup>F4</sup>... has [<sup>F5</sup>a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—

- (a) the [<sup>F6</sup>the revenue weight] of the vehicle, and
- (b) the number of axles on the vehicle.

<i>[<sup>F7</sup>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,500	7,500	165	165	165
7,500	11,999	200	200	200
11,999	14,000	95	95	95
14,000	15,000	105	95	95
15,000	19,000	300	95	95
19,000	21,000	300	125	95
21,000	23,000	300	210	95
23,000	25,000	300	300	210
25,000	27,000	300	300	300

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27,000	44,000	300	300	560]
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- [<sup>F8</sup>(2) The annual rate of vehicle excise duty applicable—
- (a) to any rigid goods vehicle which is a showman's goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, <sup>F9</sup> ...
  - (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [<sup>F10</sup>and
  - (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]
- shall be the basic goods vehicle rate.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [<sup>F11</sup>which—
- <sup>F12</sup>(a) .....
  - (b) has a revenue weight exceeding 44,000 kilograms, and
  - (c) is not an island goods vehicle,
- shall be [<sup>F13</sup>£1,585].]
- (4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle [<sup>F14</sup>which—
- <sup>F15</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
- <sup>F16</sup>(5) .....

### Textual Amendments

- F2** Words in Sch. 1 para. 9(1) inserted (1.5.1995 with application in relation 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) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(a\), 16](#)
- F3** Words in Sch. 1 para. 9(1) inserted (with effect in accordance with s. 22(6) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(2\)\(a\)](#)
- F4** Words in Sch. 1 para. 9(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(i\)](#)
- F5** Words in Sch. 1 para. 9(1) substituted (1.5.1995 with application in relation 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) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(b\), 16](#)
- F6** Words in Sch. 1 para. 9(1)(a) substituted (1.5.1995 with application in relation 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) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(c\), 16](#)
- F7** Sch. 1 para. 9(1) Table substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(3\)](#)
- F8** Sch. 1 para. 9(2)-(5) substituted (1.5.1995 with application in relation 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) for Sch. 1 para. 9(2) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(5\), 16](#)
- F9** Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\)](#) Note
- F10** Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(4\)\(11\)](#)

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- F11** Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by 1998 c. 36, s. 16, **Sch. 1 para. 8(2)**; S.I. 1998/3092, **art. 2**
- F12** Sch. 1 para. 9(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 10(d)(ii)**
- F13** Word in Sch. 1 para. 9(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by **Finance Act 2014 (c. 26), s. 83(4)**
- F14** Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by 1998 c. 36, s. 16, **Sch. 1 para. 8(3)**; S.I. 1998/3092, **art. 2**
- F15** Sch. 1 para. 9(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 10(d)(iii)**
- F16** Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, **Sch. 1 para. 8(4), Sch. 27 Pt. I(3)**; S.I. 1998/3092, **art. 2**

**F17**9A .....

**Textual Amendments**

- F17** Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 7**

**F17**9B .....

**Textual Amendments**

- F17** Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 7**

- [F18**10 (1) This paragraph applies to relevant rigid goods vehicles.
- (2) A “relevant rigid goods vehicle” is a rigid goods vehicle which—
  - (a) has a revenue weight exceeding 11,999 kgs,
  - (b) is not a vehicle falling within paragraph 9(2), and
  - (c) is used for drawing a trailer which has a plated gross weight exceeding 4,000 kgs and when so drawn is used for the conveyance of goods or burden.
- [F19**(2A) In this paragraph, references to “the tables” are to the tables mentioned in subparagraph (6).]
- (3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the <sup>F20</sup>... tables by reference to—
  - (a) whether or not the vehicle has road-friendly suspension,
  - (b) the number of axles on the vehicle,
  - (c) the <sup>F21</sup>vehicle excise duty band] for the vehicle (see column (1) in the tables),
  - (d) the plated gross weight of the trailer (see columns (2) and (3) in the tables), and
  - (e) the total of the revenue weight for the vehicle and the plated gross weight of the trailer (the “total weight”) (see columns (4) and (5) in the tables).
- (4) For the purposes of this paragraph a vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither —

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- (a) an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor
- (b) a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive 96/53/EC.

[<sup>F22</sup>(5A) The “vehicle excise duty band” in relation to a vehicle is determined in accordance with the following table—

<i>Revenue weight of vehicle</i>		<i>2 axle vehicle</i>	<i>3 axle vehicle</i>	<i>4 or more axle vehicle</i>
<i>Exceeding</i>	<i>Not exceeding</i>			
<i>kgs</i>	<i>kgs</i>	<i>Band</i>	<i>Band</i>	<i>Band</i>
11,999	15,000	B(T)	B(T)	B(T)
15,000	21,000	D(T)	B(T)	B(T)
21,000	23,000	E(T)	C(T)	B(T)
23,000	25,000	E(T)	D(T)	C(T)
25,000	27,000	E(T)	D(T)	D(T)
27,000	44,000	E(T)	E(T)	E(T)]

(6) The tables are arranged as follows—

- (a) table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;
- (b) table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;
- (c) table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;
- (d) table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;
- (e) table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;
- (f) table 6 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 4 or more axles.

TABLE 1

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 2 AXLES

<i>[<sup>F23</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>	<i>Total weight</i>	<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000	230
B(T)	12,000		295

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B(T)	12,000		33,000	36,000	401
B(T)	12,000		36,000	38,000	319
B(T)	12,000		38,000		444
D(T)	4,000	12,000		30,000	365
D(T)	12,000			38,000	430
D(T)	12,000		38,000		444

TABLE 2

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 3 AXLES

<i>[<sup>F23</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		33,000	230
B(T)	12,000			38,000	295
B(T)	12,000		38,000	40,000	392
B(T)	12,000		40,000		295
C(T)	4,000	12,000		35,000	305
C(T)	12,000			38,000	370
C(T)	12,000		38,000	40,000	392
C(T)	12,000		40,000		370
D(T)	4,000	10,000		33,000	365
D(T)	4,000	10,000	33,000	36,000	401
D(T)	10,000	12,000		38,000	365
D(T)	12,000				430

TABLE 3

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 4 OR MORE AXLES

<i>[<sup>F23</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

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	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<b>£</b>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	12,000			535
E(T)	12,000				600

TABLE 4

## VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 2 AXLES

<i>[<sup>F23</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<b>£</b>
B(T)	4,000	12,000		27,000	230
B(T)	12,000			31,000	295
B(T)	12,000		31,000	33,000	401
B(T)	12,000		33,000	36,000	609
B(T)	12,000		36,000	38,000	444
B(T)	12,000		38,000		604
D(T)	4,000	12,000		30,000	365
D(T)	12,000			33,000	430
D(T)	12,000		33,000	36,000	609
D(T)	12,000		36,000	38,000	444
D(T)	12,000		38,000		604

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TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

<i>[<sup>F23</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>	<i>Total weight</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	10,000		29,000	230
B(T)	4,000	10,000	29,000	31,000	289
B(T)	10,000	12,000		33,000	230
B(T)	12,000			36,000	295
B(T)	12,000		36,000	38,000	392
B(T)	12,000		38,000		542
C(T)	4,000	10,000		31,000	305
C(T)	4,000	10,000	31,000	33,000	401
C(T)	10,000	12,000		35,000	305
C(T)	12,000			36,000	370
C(T)	12,000		36,000	38,000	392
C(T)	12,000		38,000		542
D(T)	4,000	10,000		31,000	365
D(T)	4,000	10,000	31,000	33,000	401
D(T)	4,000	10,000	33,000	35,000	609
D(T)	10,000	12,000		36,000	365
D(T)	10,000	12,000	36,000	37,000	392
D(T)	12,000			38,000	430
D(T)	12,000		38,000		542

TABLE 6

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 4 OR MORE AXLES

<i>[<sup>F23</sup>Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>	<i>Total weight</i>		<i>Rate</i>
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(1)	(2) <i>Exceeding (kgs)</i>	(3) <i>Not exceeding (kgs)</i>	(4) <i>Exceeding (kgs)</i>	(5) <i>Not exceeding (kgs)</i>	(6) <b>£</b>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	10,000		36,000	365
D(T)	4,000	10,000	36,000	37,000	444
D(T)	10,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	10,000		38,000	535
E(T)	4,000	10,000	38,000		604
E(T)	10,000	12,000			535

(7) The annual rate of vehicle excise duty for a relevant rigid goods vehicle which does not fall within any of tables 1 to 6 is £609.]

#### Textual Amendments

- F18** Sch. 1 para. 10 substituted (with effect in accordance with s. 82(3) of the amending Act) by Finance Act 2014 (c. 26), s. 82(1)
- F19** Sch. 1 para. 10(2A) inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(2), 12
- F20** Word in Sch. 1 para. 10(3) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(a), 12
- F21** Words in Sch. 1 para. 10(3)(c) substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(b), 12
- F22** Sch. 1 para. 10(5A) substituted for Sch. 1 para. 10(5) (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(4), 12
- F23** Words in Sch. 1 para. 10 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(5), 12



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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\(2\)\(a\)\(i\)\(7\)](#)