



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

Vehicle excise duty

82 VED rates: rigid goods vehicle with trailers

- (1) For paragraph 10 of Schedule 1 to VERA 1994 (supplement to annual rate of duty for rigid goods vehicle with trailer), substitute—

- “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.
- (3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the following tables by reference to—
- (a) whether or not the vehicle has road-friendly suspension,
 - (b) the number of axles on the vehicle,
 - (c) the appropriate HGV road user levy 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

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- (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 —
- an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor
 - a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive 96/53/EC.
- (5) The “appropriate HGV road user levy band” in relation to a vehicle means the band into which the vehicle falls for the purposes of calculating the rate of HGV road user levy that is charged in respect of the vehicle (see Schedule 1 to the HGV Road User Levy Act 2013).
- (6) The tables are arranged as follows—
- table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;
 - table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;
 - table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;
 - table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;
 - table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;
 - 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>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>Plated gross weight of trailer</i>	<i>Total weight</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	12,000		27,000	230
B(T)	12,000			33,000	295
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

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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>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</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>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>
				<i>£</i>

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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>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</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		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

TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

<i>Appropriate HGV road user levy band</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>	<i>Rate</i>
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<i>(1)</i>	<i>(2)</i> <i>Exceeding</i> <i>(kgs)</i>	<i>(3)</i> <i>Not</i> <i>exceeding</i> <i>(kgs)</i>	<i>(4)</i> <i>Exceeding</i> <i>(kgs)</i>	<i>(5)</i> <i>Not</i> <i>exceeding</i> <i>(kgs)</i>	<i>(6)</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>Appropriate</i> <i>HGV road</i> <i>user levy</i> <i>band</i>	<i>Plated gross</i> <i>trailer</i>	<i>gross weight of</i>	<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i> <i>Exceeding</i> <i>(kgs)</i>	<i>(3)</i> <i>Not</i> <i>exceeding</i> <i>(kgs)</i>	<i>(4)</i> <i>Exceeding</i> <i>(kgs)</i>	<i>(5)</i> <i>Not</i> <i>exceeding</i> <i>(kgs)</i>	<i>(6)</i> <i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295

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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.”

- (2) In paragraph 2(2) of Schedule 1 to the HGV Road User Levy Act 2013, for “within paragraph 10” substitute “ which is a relevant rigid goods vehicle within the meaning of paragraph 10 ”.
- (3) The amendment made by subsection (1) has effect in relation to licences taken out on or after 1 April 2014.
- (4) The amendment made by subsection (2) is treated as having come into force on 1 April 2014.

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)