

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4]

Textual Amendments

- F1** Sch. 4 substituted in relation to licences first having effect after 30.9.1982 (superseding other provisions not printed in this edition applicable to licences taken out after 9.3.1982) by virtue of [Finance Act 1982 \(c. 39\)](#), s. 5(4)(7). Sch. 5 Pt. A

Modifications etc. (not altering text)

- C1** Sch. 4: power to modify conferred (27.7.1993) by [1993 c. 34](#), s.21(1)

PART I

GENERAL PROVISIONS

Vehicles chargeable at the basic rate of duty

- 1 (1) Subject to [^{F2}paragraph] 6 below, the annual rate of duty applicable to a goods vehicle—
- (a) which has a plated gross weight or a plated train weight which [^{F3}exceeds 3,500 kilograms but does not exceed 7,500 kilograms]; or
 - [^{F4}(aa) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of paragraph 9(2A)(c) below and is not a vehicle of a prescribed class; or]
 - (b) which has neither a plated gross weight nor a plated train weight but which has [^{F5}a design weight which exceeds 3,500 kilograms]; or
 - (c) which is a tower wagon, having [^{F6}a plated gross weight exceeding 3,500 kilograms or, in the case of a vehicle which has no such weight, a design weight exceeding 3,500 kilograms];
- shall be [^{F7}£150].
- (2) Any references in the following provisions of this Schedule to the basic rate of duty is a reference to the annual rate of duty for the time being applicable to vehicles falling within sub-paragraph (1) above.

Textual Amendments

- F2** Word in Sch. 4 para. 1(1) substituted (3.5.1994) by [1994 c. 9](#), s. 5, Sch. 2 para. 19(2)

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- F3** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 2\(2\)](#) (in relation to licences taken out after 30.9.1990)
- F4** [Sch. 4 para. 1\(1\)\(aa\)](#) inserted (3.5.1994) by 1994 c. 9, s. 5, [Sch. 2 para. 19\(2\)](#)
- F5** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 2\(3\)](#) (in relation to licences taken out after 30.9.1990)
- F6** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 2\(4\)](#) (in relation to licences taken out after 30.9.1990)
- F7** Words in [Sch. 4 Pt. I para. 1\(1\)](#) substituted (27.7.1993 with application in relation to licences taken out after 16.3.1993) by virtue of 1993 c. 34, s. 17(5)(8)

[^{F8}Rigid goods vehicles exceeding 7,500 kilograms plated gross weight]

Textual Amendments

- F8** Heading immediately preceding [Sch. 4 Pt. I para. 2](#) substituted (8.11.1993) by [S.I. 1993/2452, art. 2, Sch. 1 para.2](#)

- [^{F92} (1) The annual rate of duty applicable to a rigid goods vehicle which has a plated gross weight exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- the plated gross weight of the vehicle; and
 - the number of axles on the vehicle.

Plated gross weight of vehicle		Rate		
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000		820	340
19,000	21,000		990	340
21,000	23,000		1,420	490
23,000	25,000		2,160	800
25,000	27,000		2,260	1,420
27,000	29,000			2,240
29,000	31,000			3,250

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31,000

32,000

4,250

(2) This paragraph is subject to paragraph 1(1)(c) above and paragraphs 5 and 6 below.]

Textual Amendments

F9 Sch. 4 Pt. I para. 2 substituted (8.11.1993) by S.I. 1993/2452, art. 2, Sch.1

Rigid goods vehicles exceeding 12 tonnes plated gross weight

[^{F103} (1) The annual rate of duty applicable, in accordance with paragraph 2 above, to a rigid goods vehicle which has a plated gross weight exceeding 12,000 kilograms and which is used for drawing a trailer which—

- (a) has a plated gross weight exceeding 4,000 kilograms; and
- (b) when so drawn, is used for the conveyance of goods or burden,

shall be increased by the amount of the supplement (“the trailer supplement”) which is appropriate to the trailer being drawn.

(2) The amount appropriate to a trailer—

- (a) if its plated gross weight does not exceed 12,000 kilograms, is £130, and
- (b) if its plated gross weight exceeds 12,000 kilograms, is £360.

(3) This paragraph is subject to paragraph 6 below.]

Textual Amendments

F10 Sch. 4 Pt. I para. 3 substituted (8.11.1993) by S.I. 1993/2452, art. 2, Sch. 1 para.2

[^{F11}Tractor units exceeding 7,500 kilograms plated train weight]

Textual Amendments

F11 Heading immediately preceding Sch. 4 Pt. I para. 4 substituted (8.11.1993) by S.I. 1993/2452, art. 2, Sch. 1 para.2

[^{F124} (1) The annual rate of duty applicable to a tractor unit which has a plated train weight exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—

- (a) the plated train weight of the tractor unit;
- (b) the number of axles on the tractor unit; and
- (c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Plated train weight	Rate for tractor unit with fewer	Rate for tractor unit with fewer
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of tractor unit	than three axles		than three axles		Semi-trailers with any no. of axles		Only 2 or more axled semi-trailers		Only 3 or more axled semi-trailers		Only 3 or more axled semi-trailers	
	Exceeding	Not exceeding	Exceeding	Not exceeding	Exceeding	Not exceeding	Exceeding	Not exceeding	Exceeding	Not exceeding	Exceeding	Not exceeding
	kgs	£	£	£	£	£	£	£	£	£	£	£
	7,500	12,000	290	290	290	290	290	290	290	290	290	290
	12,000	16,000	440	440	440	440	440	440	440	440	440	440
	16,000	20,000	500	440	440	440	440	440	440	440	440	440
	20,000	23,000	780	440	440	440	440	440	440	440	440	440
	23,000	26,000	1,150	570	440	570	440	440	440	440	440	440
	26,000	28,000	1,150	1,090	440	1,090	440	440	440	440	440	440
	28,000	31,000	1,680	1,680	1,050	1,680	640	440	440	440	440	440
	31,000	33,000	2,450	2,450	1,680	2,450	970	440	440	440	440	440
	33,000	34,000	5,000	5,000	1,680	2,450	1,420	550	440	440	440	440
	34,000	36,000	5,000	5,000	2,750	2,450	2,030	830	440	440	440	440
	36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240	440	440	440	440
	[^{F13} 38,000	40,000				2,730	2,730	1,240]				

(2) This paragraph is subject to paragraphs 5 and 6 below.]

Textual Amendments

- F12** Sch. 4 Pt. 1 para. 4 substituted (8.11.1993) by S.I. 1993/2452, art. 2, Sch. 1 para. 2
- F13** Row in table in Sch. 4 para. 4 inserted (3.5.1994 with application in relation to licences taken out after 30.11.1993) by 1994 c. 9, s. 4(5)(8)

Special types of vehicles

^{F14}5

Textual Amendments

- F14** Sch. 4 para. 5 repealed (3.5.1994) by 1994 c. 9, ss. 5, 258, Sch. 2 para. 19(3), Sch. 26 Pt. 1(3)

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Farmers' goods vehicles and showmen's goods vehicles

- [^{F15}6 (1) The annual rate of 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 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 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 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) The annual rate of duty applicable to a farmer's goods vehicle or a showman's goods vehicle which has a plated gross weight or plated train weight exceeding 7,500 kilograms shall be determined in accordance with paragraphs 2 to 4 above but on the assumptions specified in sub-paragraph (4) below.
- (4) The assumptions referred to in sub-paragraph (3) above are—
- (a) that the rates of duty specified in the tables in paragraphs 2 and 4 above 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 actually specified in the tables (but subject to sub-paragraph (5) below); and
 - (b) that the amount of the trailer supplement under paragraph 3 above in the case of a showman's goods vehicle is £80.
- (5) Where a rate arrived at in accordance with sub-paragraph (4) above would be an amount which is not a multiple of £5, the rate shall—
- (a) where it would on division by five produce a remainder of £2.50 or more, be rounded up to the nearest amount which is such a multiple; and
 - (b) otherwise, be rounded down to the nearest amount which is such a multiple.
- (6) Notwithstanding sub-paragraphs (3) to (5) above—
- ^{F16}(a)
 - (b) the annual rate of duty applicable to a showman's goods vehicle which has a plated gross weight or plated train weight exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100;
 - ^{F16}(c)
 - ^{F16}(d)]

Textual Amendments

F15 Sch. 4 Pt. I para. 6 substituted (8.11.1993) by S.I. 1993/2452, art. 2, Sch. 1 para. 4

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Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

F16 Sch. 4 para. 6(6)(a)(c)(d) (3.5.1994 with application to licences taken out after 30.11.1993) by 1994 c. 9, ss. 4(6)(8), 258, **Sch. 26 Pt. I(1)**

Smaller goods vehicles

F17

7

Textual Amendments

F17 Para. 7 repealed by Finance Act 1990 (c. 29, SIF 107:2), ss. 5(3)(9), 132, Sch. 2 Pt. II para. 8, **Sch. 19 Pt. II** Note 2 (in relation to licences taken out after 30.9.1990)

Vehicles treated as having reduced plated weights

- 8
- (1) The Secretary of State may by regulations provide that, on an application made in accordance with the regulations, the goods vehicle to which the application relates shall be treated for the purposes of this Schedule as if its plated gross weight or plated train weight were the lower gross weight or train weight (the “operating weight”) specified in the application.
 - (2) Where, following an application duly made in accordance with the regulations, a licence is issued for the vehicle concerned at the rate of duty applicable to the operating weight, that weight shall be shown on the licence.
 - (3) The regulations may provide that the use of any vehicle in respect of which a lower rate of duty is chargeable by virtue of this paragraph shall be subject to prescribed conditions and to such further conditions as the Secretary of State may think fit to impose in any particular case.
 - (4) In any case where a vehicle in respect of which a lower rate of duty has been charged by virtue of this paragraph is used in contravention of a condition imposed by virtue of sub-paragraph (3) above, then—
 - (a) the higher rate of duty applicable to its plated gross weight or plated train weight shall become chargeable as from the date of the contravention; and
 - (b) section 19 of this Act shall apply as if—
 - (i) that higher rate had become chargeable under subsection (1) of that section by reason of the vehicle being used as mentioned in that subsection; and
 - (ii) subsections (5) to (9) were omitted.

Plated and unladen weights

- 9
- (1) Any reference in this Schedule to the plated gross weight of a goods vehicle or trailer is a reference—

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- (a) to that [^{F18}weight], which is the maximum gross weight which may not be exceeded in Great Britain for the vehicle or trailer in question; or [^{F19}as indicated on the appropriate plate]
- (b) in the case of any trailer which may lawfully be used in Great Britain without [^{F20}such a plate], to the maximum laden weight at which the trailer may lawfully be used in Great Britain.
- (2) Any reference in this Schedule to the plated train weight of a vehicle is a reference to that [^{F21}weight], which is the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle in question and any semi-trailer which may be drawn by it [^{F22}as indicated on the appropriate plate].
- ^{F23}(2A) In this paragraph “appropriate plate”, in relation to a vehicle or trailer, means—
- (a) where a Ministry plate (within the meaning of regulations made under [^{F24}section 41 or 49 of the Road Traffic Act 1988]) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate;
- (b) where paragraph (a) does not apply, but such a certificate is in force for the vehicle or trailer, that certificate; and
- (c) where neither paragraph (a) nor paragraph (b) above applies but the vehicle or trailer has been equipped with a plate in accordance with regulations made under [^{F25}section 41 of the Act of 1988], that plate.]
- (3) A mechanically propelled vehicle which—
- (a) is constructed or adapted for use and used for the conveyance of a machine or contrivance and no other load except articles used in connection with the machine or contrivance; and
- (b) is not a vehicle for which an annual rate of duty is specified in Schedule 3 to this Act; and
- (c) has neither a plated gross weight nor a plated train weight,
- shall, notwithstanding that the machine or contrivance is built in as part of the vehicle, be chargeable with duty at the rate which would be applicable if the machine or contrivance were burden.

Textual Amendments

- F18** Word substituted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 10\(a\)](#) (in relation to licences taken out after 15.3.1983)
- F19** Words inserted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 10\(a\)](#) (in relation to licences taken out after 15.3.1983)
- F20** Words substituted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 10\(b\)](#) (in relation to licences taken out after 15.3.1983)
- F21** Word substituted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 10\(c\)](#) (in relation to licences taken out after 15.3.1983)
- F22** Words inserted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 10\(c\)](#) (in relation to licences taken out after 15.3.1983)
- F23** Sub-para. (2A) inserted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 11](#) (in relation to licences taken out after 15.3.1983)
- F24** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\), s. 4, Sch. 3 para. 8\(4\)\(a\)\(i\)](#)

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F25 Words substituted by Road Traffic (Consequential Provisions) Act 1988 (c.54, SIF 107:1), s. 4, **Sch. 3 para. 8(4)(a)(ii)**

Goods vehicles used partly for private purposes

- 10 (1) Where a goods vehicle is partly used for private purposes, the annual rate of duty applicable to it shall, if apart from this paragraph it would be less, be the rate determined in accordance with Schedule 5 to this Act.
- (2) A vehicle shall not be prevented from being a farmer's goods vehicle for the purposes of this Schedule solely by reason of its being used partly for private purposes.
- (3) In this paragraph "partly used for private purposes" means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

Exempted vehicles

- 11 Duty shall not be chargeable by virtue of this Schedule in respect of—
- (a) a vehicle chargeable with duty by virtue of Schedule 1 to this Act;
- [^{F26}(b) a special machine within the meaning of Schedule 3 to this Act;
- (c) a recovery vehicle within the meaning of that Schedule; or]
- [^{F27}(cc) a haulage vehicle within the meaning of that Schedule;]
- (d) a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not so used for hire or reward or for or in connection with a trade or business.

Textual Amendments

F26 Sub-paragraphs (b) and (c) substituted by Finance Act 1989 (c.26, SIF 107:2), s. 8(1), **Sch. 2 para. 4(a)** (for the purposes referred to in s. 8(1))

F27 **Sch. 4 para. 11(cc)** inserted (3.5.1994) by 1994 c. 9, s. 5, **Sch. 2 para. 19(4)**

F28

12, 13.

Textual Amendments

F28 Paras. 12 and 13 repealed by Finance Act 1989 (c. 26, SIF 107:2), ss. 8(1), 187(1), Sch. 2 para. 4(b), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)

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Tractor units used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle

- 14 (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than two axles or for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
 - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
 - (ii) which is to be used with semi-trailers with any number of axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, [^{F29}duty at a higher rate shall not become chargeable under section 18 of this Act].

Textual Amendments

F29 Words in [Sch. 4 para. 14\(2\)](#) substituted (3.5.1994) by [1994 c. 9, s. 5, Sch. 2 para. 19\(5\)](#)

[^{F30} Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles]

Textual Amendments

F30 [Paras. 14A and 14B](#) inserted by [Finance Act 1983 \(c. 28, SIF 107:2\), s. 4\(3\)\(8\), Sch. 3 Pt. II para. 8\(7\)](#) (in relation to licences taken out after 15.3.1983)

- [^{F31}14A(1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
 - (i) which has a plated train weight of 33,000 kilograms, and
 - (ii) which is to be used with semi-trailers with not less than two axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed 33,000 kilograms, [^{F32}duty at a higher rate shall not become chargeable under section 18 of this Act].]

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Textual Amendments

- F31** Sch. 4 Pt. I para. 14A substituted (16.7.1992 with application in relation to licences taken out on or after 1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 11(3)(11)
- F32** Words in Sch. 4 para. 14A(2) substituted (3.5.1994) by 1994 c. 9, s. 5, Sch. 2 para. 19(5)

[^{F33} Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle]

Textual Amendments

- F33** Paras. 14A and 14B inserted by Finance Act 1983 (c. 28, SIF 107:2), s. 4(3)(8), Sch. 3 Pt. II para. 8(7) (in relation to licences taken out after 15.3.1983)

- 14B (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having three or more axles which is to be used only with semi-trailers with not less than two axles; and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having three or more axles—
 - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
 - (ii) which is to be used with semi-trailers with any number of axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, [^{F34}duty at a higher rate shall not become chargeable under section 18 of this Act].

Textual Amendments

- F34** Words in Sch. 4 para. 14B substituted (3.5.1994) by 1994 c. 9, s. 5, Sch. 2 para. 19(5)

Interpretation

- 15 (1) In this Schedule, unless the context otherwise requires—
-^{F35}
- “axle” includes—
- (i) two or more stub axles which are fitted on opposite sides of the longitudinal axis of the vehicle so as to form—
 - (a) a pair in the case of two stub axles, and
 - (b) pairs in the case of more than two stub axles,
 - (ii) a single stub axle which is not one of a pair; and

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(iii) a retractable axle;

“basic rate of duty” has the meaning given by paragraph 1(2);

“business” includes the performance by a local or public authority of its functions;

[^{F36}“design weight” means the weight which a vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden;]

“farmer’s goods vehicle” means, subject to paragraph 10(2) above, a goods vehicle registered under this Act in the name of a person engaged in agriculture and used on public roads solely by him for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purposes;

.....
F35

“goods vehicle” means [^{F37}subject to sub-paragraph (1A) below] a mechanically propelled vehicle ^{F38} . . . constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or otherwise;

.....
F35

.....
F39

“rigid goods vehicle” means a goods vehicle which is not a tractor unit;

“showman’s goods vehicle” means a showman’s vehicle which is a goods vehicle and is permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act;

“showman’s vehicle” has the same meaning as in Schedule 3 to this Act;

“stub axle” means an axle on which only one wheel is mounted;

“tower wagon” means a goods vehicle—

- (a) into which there is built, as part of the vehicle, any expanding or extensible contrivance designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment; and
- (b) which is neither constructed nor adapted for use nor used for the conveyance of any load, except such a contrivance and articles used in connection therewith;

“tractor unit” means a goods vehicle to which a semi-trailer may be so attached that part of the semi-trailer is super-imposed on part of the goods vehicle and that when the semi-trailer is uniformly loaded not less than 20 per cent. of the weight of its load is borne by the goods vehicle;

“trailer” shall be construed in accordance with sub-paragraph (2) below;

“unladen weight” has the same meaning as it has for the purposes of [^{F40}the Road Traffic Act 1988 by virtue of section 190 of that Act]; . . . ^{F41}

.....
F35

[^{F42}(1A) In this Schedule “goods vehicle” does not include a vehicle to which Schedule 4A to this Act applies.]

(2) In this Schedule “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;

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- (c) a road construction vehicle as defined in section 4(2) of this Act;
- (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;
- (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.

Textual Amendments

- F35** Definitions repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), [Sch. 2 para. 4\(b\)](#), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)
- F36** Definition inserted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 9](#) (in relation to licences taken out after 30.9.1990)
- F37** Words inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), [Sch. 2 Pt. II para. 4\(a\)](#) (for the purposes referred to in s. 4(7))
- F38** [Sch. 4 para. 15\(1\)](#): words in definition of "goods vehicle" repealed (3.5.1994) by 1994 c. 9, ss. 5, 258, [Sch. 2 para. 19\(6\)](#), [Sch. 26 Pt. I\(3\)](#)
- F39** Definition of "recovery vehicle" inserted by and as mentioned in [Finance Act 1987 \(c. 16, SIF 107:2\)](#), s. 2(5)(7), [Sch. 1 Pt. II para. 4\(2\)](#) and repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), [Sch. 2 para. 4\(b\)](#), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)
- F40** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\)](#), s. 4, [Sch. 3 para. 8\(4\)\(b\)](#)
- F41** Word repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), s. 187(1), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)
- F42** Sub-paragraph (1A) inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), [Sch. 2 Pt. II para. 4\(b\)](#) (for the purposes referred to in s. 4(7))

[^{F43}16 (1) This Schedule shall apply to Northern Ireland subject to the following modifications.

- (2) Any reference to a plated gross weight or a plated train weight shall be construed as if it were a reference to a relevant maximum weight or a relevant maximum train weight.
- (3) Paragraph 5 above shall have effect as if for sub-paragraph (1) there were substituted the following paragraph—
 - (?) This paragraph applies to a goods vehicle—
 - (a) which has a relevant maximum weight or a relevant maximum train weight exceeding 3,500 kilograms or, in the case of a vehicle which has neither a relevant maximum weight nor a relevant maximum train weight, a design weight exceeding 3,500 kilograms; and
 - (b) which is for the time being authorised for use on roads by virtue of an order under Article 29(3) of the Road Traffic (Northern Ireland) Order 1981 (authorisation of special vehicles)."
- (4) Paragraph 9 above shall have effect as if for sub-paragraphs (1) and (2) there were substituted the following sub-paragraphs—
 - (?) Any reference in this Schedule to the relevant maximum weight of a goods vehicle or trailer is a reference—
 - (a) where the vehicle or trailer is required by regulations under Article 28 of the Road Traffic (Northern Ireland) Order 1981 to have a maximum gross weight in Great Britain for the vehicle or trailer

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

- marked on a plate attached to the vehicle or trailer, to the maximum gross weight in Great Britain marked on such a plate;
- (b) where a vehicle or trailer on which the maximum gross weight in Great Britain is marked by the same means as would be required by regulations under the said Article 28 if those regulations applied to the vehicle or trailer, to the maximum gross weight in Great Britain so marked on the vehicle or trailer;
- (c) where a maximum gross weight is not marked on a vehicle or trailer as mentioned in paragraph (a) above, to the notional maximum gross weight of the vehicle or trailer ascertained in accordance with the Goods Vehicles (Ascertainment of Maximum Gross Weights) Regulations (Northern Ireland) 1976 (or any regulations replacing those regulations, whether with or without amendments).
- (2) Any reference in this Schedule to the relevant maximum train weight of a vehicle is a reference to the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle in question and any semi-trailer which may be drawn by it.”
- (5) Paragraph 15(1) above shall have effect as if in the definition of “unladen weight” for the words from “the Road” to “that Act” there were substituted “the Road Traffic (Northern Ireland) Order 1981 by virtue of Article 2(3) of that Order”.]

Textual Amendments

F43 Sch. 4 Pt. I para. 16 added (1.10.1991) by Finance Act 1991 (c. 31), s. 10, Sch. 3 Pt. I para.22; S.I. 1991/2021, art. 2.

^{F44}PART II

[^{F45}TABLE A]

Textual Amendments

F44 Sch. 4 Pt. II repealed (8.11.1993) by S.I. 1993/2452, arts. 2, 3, Sch. 1 para. 5, Sch.2

F45 Tables in Part II substituted by virtue of Finance Act 1990 (c. 29, SIF 107:2), s. 5(5)(8), Sch. 2 Pt. IV (in relation to licences taken out after 20.3.1990)

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

GENERAL RATES

Plated gross weight of vehicle		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

12,000	13,000	450.00	470.00	340.00
13,000	14,000	630.00	470.00	340.00
14,000	15,000	810.00	470.00	340.00
15,000	17,000	1,280.00	470.00	340.00
17,000	19,000		820.00	340.00
19,000	21,000		990.00	340.00
21,000	23,000		1,420.00	490.00
23,000	25,000		2,160.00	800.00
25,000	27,000		2,260.00	1,420.00
27,000	29,000			2,240.00
29,000	31,000			3,250.00
31,000	32,000			4,250.00

Textual Amendments

F46 Entries in Sch. 4 Pt. II Table A substituted (16.7.1992 with application in relation to licences taken out on or after 1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 11\(4\)\(11\)](#)

[TABLE A(1)]

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
12,000	13,000	270.00	280.00	205.00
13,000	14,000	380.00	280.00	205.00
14,000	15,000	490.00	280.00	205.00
15,000	17,000	770.00	280.00	205.00
17,000	19,000		490.00	205.00
19,000	21,000		595.00	205.00
21,000	23,000		850.00	295.00
23,000	25,000		1,295.00	480.00
25,000	27,000		1,355.00	850.00

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

27,000	29,000	1,345.00
29,000	31,000	1,950.00
31,000	32,000	2,550.00

Textual Amendments

F48 Entries in Sch. 4 Pt. II Table A(1) substituted (16.7.1992 with application in relation to licences taken out on or after 1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 11\(5\)\(11\)](#)

[TABLE A(2)]

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

RATES FOR SHOWMENS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
12,000	13,000	115.00	120.00	90.00
13,000	14,000	160.00	120.00	90.00
14,000	15,000	205.00	120.00	90.00
15,000	17,000	320.00	120.00	90.00
17,000	19,000		205.00	90.00
19,000	21,000		250.00	90.00
21,000	23,000		355.00	125.00
23,000	25,000		540.00	200.00
25,000	27,000		565.00	355.00
27,000	29,000			560.00
29,000	31,000			815.00
31,000	32,000			1,060.00

Textual Amendments

F50 Entries in Sch. 4 Pt. II Table A(2) substituted (16.7.1992 with application in relation to licences taken out on or after 1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 11\(6\)\(11\)](#)

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

[TABLE B]

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING
12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING
TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

GENERAL RATES

Plated gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
kgs	kgs	£
4,000	8,000	130.00
8,000	10,000	130.00
10,000	12,000	130.00
12,000	14,000	360.00
14,000		360.00

[TABLE B(1)]

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING
12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING
TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
kgs	kgs	£
4,000	8,000	130.00
8,000	10,000	130.00
10,000	12,000	130.00
12,000	14,000	360.00
14,000		360.00

[TABLE B(2)]

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING
12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING
TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated gross weight of trailer		Duty supplement
Exceeding	Not exceeding	

*Status: Point in time view as at 03/05/1994.**Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)*

kgs	kgs	£
		80.00

[TABLE C]

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	440.00	440.00	440.00
14,000	16,000	440.00	440.00	440.00
16,000	18,000	500.00	440.00	440.00
18,000	20,000	500.00	440.00	440.00
20,000	22,000	780.00	440.00	440.00
22,000	23,000	780.00	440.00	440.00
23,000	25,000	1,150.00	570.00	440.00
25,000	26,000	1,150.00	570.00	440.00
26,000	28,000	1,150.00	1,090.00	440.00
28,000	29,000	1,680.00	1,680.00	1,050.00
29,000	31,000	1,680.00	1,680.00	1,050.00
31,000	33,000	2,450.00	2,450.00	1,680.00
33,000	34,000	5,000.00	5,000.00	1,680.00
34,000	36,000	5,000.00	5,000.00	2,750.00
36,000	38,000	5,000.00	5,000.00	3,100.00

Textual Amendments

F55 Entries in Sch. 4 Pt. II Table C substituted (16.7.1992 with application in relation to licences taken out on or after 1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 11\(7\)\(11\)](#)

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

[TABLE C(1)]

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	265.00	265.00	265.00
14,000	16,000	265.00	265.00	265.00
16,000	18,000	300.00	265.00	265.00
18,000	20,000	300.00	265.00	265.00
20,000	22,000	470.00	265.00	265.00
22,000	23,000	470.00	265.00	265.00
23,000	25,000	690.00	340.00	265.00
25,000	26,000	690.00	340.00	265.00
26,000	28,000	690.00	655.00	265.00
28,000	29,000	1,010.00	1,010.00	630.00
29,000	31,000	1,010.00	1,010.00	630.00
31,000	33,000	1,470.00	1,470.00	1,010.00
33,000	34,000	3,000.00	3,000.00	1,010.00
34,000	36,000	3,000.00	3,000.00	1,650.00
36,000	38,000	3,000.00	3,000.00	1,860.00

Textual Amendments

F57 Entries in Sch. 4 Pt. II Table C(1) substituted (16.7.1993 with application in relation to licences taken out on or after 1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 11\(8\)\(11\)](#)

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

[TABLE C(2)]

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	110.00	110.00	110.00
14,000	16,000	110.00	110.00	110.00
16,000	18,000	125.00	110.00	110.00
18,000	20,000	125.00	110.00	110.00
20,000	22,000	195.00	110.00	110.00
22,000	23,000	195.00	110.00	110.00
23,000	25,000	290.00	145.00	110.00
25,000	26,000	290.00	145.00	110.00
26,000	28,000	290.00	275.00	110.00
28,000	29,000	420.00	420.00	265.00
29,000	31,000	420.00	420.00	265.00
31,000	33,000	615.00	615.00	420.00
33,000	34,000	1,250.00	1,250.00	420.00
34,000	36,000	1,250.00	1,250.00	690.00
36,000	38,000	1,250.00	1,250.00	775.00

Textual Amendments

F59 Entries in Sch. 4 Pt. II Table C(2) substituted (16.7.1992 with application in relation to licences taken out on or after 1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. **11(8)(11)**

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

[TABLE D]

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS
PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	440.00	440.00	440.00
14,000	16,000	440.00	440.00	440.00
16,000	18,000	440.00	440.00	440.00
18,000	20,000	440.00	440.00	440.00
20,000	22,000	440.00	440.00	440.00
22,000	23,000	440.00	440.00	440.00
23,000	25,000	570.00	440.00	440.00
25,000	26,000	570.00	440.00	440.00
26,000	28,000	1,090.00	440.00	440.00
28,000	29,000	1,680.00	640.00	440.00
29,000	31,000	1,680.00	640.00	440.00
31,000	33,000	2,450.00	970.00	440.00
33,000	34,000	2,450.00	1,420.00	550.00
34,000	36,000	2,450.00	2,030.00	830.00
36,000	38,000	2,730.00	2,730.00	1,240.00

[TABLE D(1)]

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS
PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit	Rate of duty
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Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	265.00	265.00	265.00
14,000	16,000	265.00	265.00	265.00
16,000	18,000	265.00	265.00	265.00
18,000	20,000	265.00	265.00	265.00
20,000	22,000	265.00	265.00	265.00
22,000	23,000	265.00	265.00	265.00
23,000	25,000	340.00	265.00	265.00
25,000	26,000	340.00	265.00	265.00
26,000	28,000	655.00	265.00	265.00
28,000	29,000	1,010.00	385.00	265.00
29,000	31,000	1,010.00	385.00	265.00
31,000	33,000	1,470.00	580.00	265.00
33,000	34,000	1,470.00	850.00	330.00
34,000	36,000	1,470.00	1,220.00	500.00
36,000	38,000	1,640.00	1,640.00	745.00

[TABLE D(2)]

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS
 PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4]. (See end of Document for details)

12,000	14,000	110.00	110.00	110.00
14,000	16,000	110.00	110.00	110.00
16,000	18,000	110.00	110.00	110.00
18,000	20,000	110.00	110.00	110.00
20,000	22,000	110.00	110.00	110.00
22,000	23,000	110.00	110.00	110.00
23,000	25,000	145.00	110.00	110.00
25,000	26,000	145.00	110.00	110.00
26,000	28,000	275.00	110.00	110.00
28,000	29,000	420.00	160.00	110.00
29,000	31,000	420.00	160.00	110.00
31,000	33,000	615.00	245.00	110.00
33,000	34,000	615.00	355.00	140.00
34,000	36,000	615.00	510.00	210.00
36,000	38,000	685.00	685.00	310.00

Status:

Point in time view as at 03/05/1994.

Changes to legislation:

There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), [SCHEDULE 4].