



Transport Act 1981

1981 CHAPTER 56

PART V

MISCELLANEOUS AND GENERAL

Miscellaneous

33 New basis of vehicle excise duty for goods vehicles

- (1) The duty payable under section 1 of the 1971 Act in respect of goods vehicles on licences taken out on or after such day as Parliament may hereafter determine shall be charged in accordance with the following provisions of this section.
- (2) The factors determining the rates of the duty to be charged in respect of goods vehicles of an unladen weight exceeding 30 hundredweight which fall within both—
 - (a) a class to which the Plating and Testing Regulations apply; and
 - (b) a description in the Tables set out in Part I of Schedule 11 to this Act,shall be those shown in those Tables and, if or to the extent that Parliament so determines, the additional factors set out in Part II of that Schedule.
- (3) The rate of duty to be charged in respect of goods vehicles of an unladen weight exceeding 30 hundredweight which do not fall within a class to which the Plating and Testing Regulations apply shall be the lowest rate which would be chargeable in accordance with Table 1 in Part I of Schedule 11 to this Act if duty were so chargeable.
- (4) The rates of duty to be charged in respect of goods vehicles of an unladen weight exceeding 30 hundredweight which do not comply with Construction and Use Regulations but are authorised by an order under section 42 of the 1972 Act to be used on roads shall be—
 - (a) if they fall within a class specified by an order of the Secretary of State made for the purposes of this paragraph, the highest rate that would be chargeable in accordance with Table 2 in Part I of Schedule 11 to this Act if duty were so chargeable ; and

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- (b) in any other case, the lowest rate which would be chargeable in accordance with Table 1 in that Part of that Schedule if duty were so chargeable.
- (5) The rates of duty chargeable in respect of showman's goods vehicles and farmer's goods vehicles (both as defined in Schedule 4 to the 1971 Act) of an unladen weight exceeding 30 hundredweight shall be percentages of a rate or rates chargeable in accordance with the Tables in Part I of Schedule 11 to this Act.
- (6) Duty in respect of vehicles of an unladen weight not exceeding 30 hundredweight shall be charged in accordance with Schedule 5 to the 1971 Act.
- (7) An order for the purposes of subsection (4)(a) above shall be made by statutory instrument, but no such order shall be made unless a draft of it has been laid before Parliament and approved by resolution of each House of Parliament.