

SCHEDULES

SCHEDULE 3

Section 4.

VEHICLES EXCISE DUTY

PART I

PROVISIONS SUBSTITUTED IN PART II OF SCHEDULES 1 TO 5 TO THE VEHICLES (EXCISE) ACT 1971 AND THE VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

- 1 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 1—

“Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres	8.50
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger.	17.00
3. Bicycles and tricycles not in the foregoing paragraphs	34.00”

- 2 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 2—

“Description of vehicle	Rate of duty
	£
Hackney carriages.	42.00 with an additional 85p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.”

Status: This is the original version (as it was originally enacted).

- 3 The following are the provisions substituted in the Act of 1971 for Part II of Schedule 3—

1.	“Weight unladen of vehicle		Rate of duty	
	2.	3.	4.	5.
Description of vehicle	Exceeding	Not exceeding	Initial	Additional for each ton or part of a ton in excess of the weight in column 2
			£	£
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors.	—	—	14.00	—
2. Haulage vehicles, being showmen's vehicles.	—	7 1/4 tons	137.00	—
	7 1/4 tons	8 tons	164.00	—
	8 tons	10 tons	193.00	—
	10 tons	—	193.00	30.00
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	163.00	—
	2 tons	4 tons	293.00	—
	4 tons	6 tons	424.00	—
	6 tons	7 1/4 tons	553.00	—
	7 1/4 tons	8 tons	676.00	—
	8 tons	10 tons	676.00	115.00
	10 tons	—	906.00	130.00”

- 4 The following are the provisions substituted in the Act of 1972 for Part II of Schedule 3—

Status: This is the original version (as it was originally enacted).

1.	“Weight unladen of vehicle		Rate of duty	
	2.	3.	4.	5.
Description of vehicle	Exceeding	Not exceeding	Initial	Additional for each ton or part of a ton in excess of the weight in column 2
			£	£
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors.	—	—	14.00	—
2. Haulage vehicles, being showmen's vehicles.	—	7 1/4 tons	137.00	—
	7 1/4 tons	8 tons	164.00	—
	8 tons	10 tons	193.00	—
	10 tons	—	193.00	30-00
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	147.00	—
	2 tons	4 tons	262.00	—
	4 tons	6 tons	374.00	—
	6 tons	7 1/4 tons	489.00	—
	7 1/4 tons	8 tons	603-00	—
	8 tons	—	603-00	130-00”

5 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 4—

“TABLE A

RATES OF DUTY ON RIGID GOODS VEHICLES
 EXCEEDING 12 TONNES PLATED GROSS WEIGHT

GENERAL RATES

Status: This is the original version (as it was originally enacted).

Plated gross weight of vehicle		Rate of duty		
1	2	3	4	5
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	410	320	320
13	14	500	320	320
14	15	610	320	320
15	16	670	320	320
16	17	780	320	320
17	18	—	380	320
18	19	—	440	320
19	20	—	500	320
20	21	—	580	320
21	22	—	660	390
22	23	—	740	470
23	24	—	920	560
24	25	—	1,150	660
25	26	—	—	770
26	27	—	—	880
27	28	—	—	1,010
28	29	—	—	1,140
29	30	—	—	1,500
30	30.49	—	—	1,990

TABLE A(1)

RATES OF DUTY ON RIGID GOODS VEHICLES
EXCEEDING 12 TONNES PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
1	2	3	4	5
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120

Status: This is the original version (as it was originally enacted).

Plated gross weight of vehicle			Rate of duty	
1	2	3	4	5
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	120
19	20	—	145	125
20	21	—	150	130
21	22	—	155	135
22	23	—	160	140
23	24	—	180	145
24	25	—	210	150
25	26	—	—	160
26	27	—	—	180
27	28	—	—	200
28	29	—	—	215
29	30	—	—	275
30	30.49			340

TABLE A(2)

RATES OF DUTY ON RIGID GOODS VEHICLES
 EXCEEDING 12 TONNES PLATED GROSS WEIGHT

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated gross weight of vehicle			Rate of duty	
1	2	3	4	5
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120

Status: This is the original version (as it was originally enacted).

Plated gross weight of vehicle			Rate of duty	
1	2	3	4	5
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
17	18	—	135	120
18	19	—	140	125
19	20	—	150	130
20	21	—	160	140
21	22	—	165	150
22	23	—	175	160
23	24	—	210	165
24	25	—	250	180
25	26	—	—	200
26	27	—	—	220
27	28	—	—	245
28	29	—	—	265
29	30	—	—	340
30	30.49	—	—	430

TABLE B

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS
VEHICLES OVER 12 TONNES USED FOR DRAWING
TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT

GENERAL RATES

Gross weight of trailer		<i>Duty supplement</i>
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

Status: This is the original version (as it was originally enacted).

TABLE B(1)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS
 VEHICLES OVER 12 TONNES USED FOR DRAWING
 TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Gross weight of trailer		<i>Duty supplement</i>
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

TABLE B(2)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS
 VEHICLES OVER 12 TONNES USED FOR DRAWING
 TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT

RATES FOR SHOWMEN'S GOODS VEHICLES

Gross weight of trailer		<i>Duty supplement</i>
Exceeding	Not exceeding	
		£
—	—	70

TABLE C

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

GENERAL RATES

Status: This is the original version (as it was originally enacted).

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	420	420	420
13	14	470	420	420
14	15	510	420	420
15	16	560	420	420
16	17	610	420	420
17	18	660	420	420
18	19	710	420	420
19	20	770	420	420
20	21	830	470	420
21	22	890	520	420
22	23	950	590	420
23	24	1,020	660	420
24	25	1,090	740	420
25	26	1,090	830	500
26	27	1,090	940	590
27	28	1,090	1,040	680
28	29	1,150	1,150	780
29	30	1,390	1,390	890
30	31	1,600	1,600	1,000
31	32	1,820	1,820	1,110
32	32.52	2,290	2,290	1,600
32.52	33	2,290	2,290	1,840
33	34	2,290	2,290	2,140
34	35	2,450	2,450	2,450
35	36	2,610	2,610	2,610
36	37	2,730	2,730	2,730

Status: This is the original version (as it was originally enacted).

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
37	38	2,940	2,940	2,940

TABLE C(1)

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

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	165	135	135
20	21	170	135	135
21	22	175	140	135
22	23	180	145	135
23	24	190	150	135
24	25	200	155	140

Status: This is the original version (as it was originally enacted).

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
25	26	200	160	145
26	27	200	170	150
27	28	200	180	165
28	29	200	195	175
29	30	235	235	195
30	31	265	265	210
31	32	300	300	230
32	32.52	370	370	305
32.52	33	610	610	610
33	34	710	710	710
34	35	810	810	810
35	36	860	860	860
36	37	900	900	900
37	38	970	970	970

TABLE C(2)

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

RATES FOR SHOWMEN'S GOODS VEHICLES

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

Status: This is the original version (as it was originally enacted).

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	170	145	145
20	21	180	150	150
21	22	195	155	155
22	23	210	160	160
23	24	220	170	165
24	25	235	180	165
25	26	235	195	475
26	27	235	215	185
27	28	235	230	205
28	29	245	245	220
29	30	295	295	240
30	31	335	335	260
31	32	375	375	285
32	32.52	465	465	385
32.52	33	750	750	750
33	34	880	880	880
34	35	1,000	1,000	1,000
35	36	1,070	1,070	1,070
36	37	1,120	1,120	1,120
37	38	1,200	1,200	1,200

Status: This is the original version (as it was originally enacted).

TABLE D

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

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	420	420	420
20	21	470	420	420
21	22	520	420	420
22	23	590	420	420
23	24	660	420	420
24	25	740	420	420
25	26	830	420	420
26	27	940	420	420
27	28	1,040	420	420
28	29	1,150	490	420
29	30	1,390	550	420
30	31	1,600	610	420
31	32	1,820	680	420
32	32.52	2,290	920	420
32.52	33	2,290	1,080	420
33	34	2,290	1,350	520
34	35	2,290	1,630	670
35	36	2,290	1,930	790
36	37	2,290	2,240	980
37	38	2,590	2,590	1,180

Status: This is the original version (as it was originally enacted).

TABLE D(1)

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

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	135	135	135
20	21	135	135	135
21	22	140	135	135
22	23	145	135	135
23	24	150	135	135
24	25	155	135	135
25	26	160	140	135
26	27	170	150	135
27	28	180	160	145
28	29	195	170	155
29	30	235	190	165
30	31	265	205	185
31	32	300	225	205
32	32.52	370	300	220
32.52	33	370	355	220
33	34	445	445	270
34	35	535	535	350
35	36	635	635	410
36	37	740	740	510
37	38	855	855	615

Status: This is the original version (as it was originally enacted).

TAKE D(2)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES
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.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi- trailers with not less than two axles	For a tractor unit to be used only with semi- trailers with not less than three axles
tonnes	tonnes	£	£	£
12	18	135	135	135
18	19	135	135	135
19	20	140	140	135
20	21	145	145	135
21	22	155	150	135
22	23	160	155	135
23	24	170	160	135
24	25	180	160	145
25	26	195	170	155
26	27	210	180	160
27	28	230	200	170
28	29	245	215	190
29	30	295	235	205
30	31	335	255	230
31	32	375	280	250
32	32.52	465	375	275
32.52	33	465	440	275
33	34	550	550	335
34	35	665	665	435
35	36	790	790	515
36	37	915	915	635
37	38	1,060	1,060	765"

Status: This is the original version (as it was originally enacted).

- 6 The following are the provisions substituted in the Act of 1971 for Part II of Schedule 5—

“Description of vehicle	Rate of duty
	£
1. Vehicles not exceeding seven horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947.	60.00
2. Vehicles not included above.	85.00”

- 7 The following are the provisions substituted in the Act of 1972 for Part H of Schedule 5—

“Description of vehicle	Rate of duty
	£
1. Vehicles first registered under the Roads Act 1920 before 1st January 1947, or which, if its first registration for taxation purposes had been effected in Northern Ireland would have been so first registered as aforesaid under the Act as in force in Northern Ireland:	
(i) not exceeding 6 horse-power.	51.00
(ii) exceeding 6 horse-power but not exceeding 9 horsepower—for each unit or part of a unit of horse-power	8.50
2. Other vehicles.	85.00”

PART II

AMENDMENT OF PART I OF SCHEDULE 4 TO THE VEHICLES (EXCISE) ACT 1971 AND THE VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

Amendments made in both Acts

- 8 (1) Part I of Schedule 4 to the Act of 1971 and the Act of 1972 (annual rates of duty on goods vehicles) shall be amended as follows.
- (2) In paragraph 1(1), for "£170" there shall be substituted " £150 " .
- (3) In paragraph 2, for " £360 " there shall be substituted " £320 " .
- (4) In paragraph 5(3)(b), for "32 tonnes" and "32.52 tonnes" there shall be substituted, respectively, " 37 tonnes " and "38 tonnes " .
- (5) In paragraph 6—

Status: This is the original version (as it was originally enacted).

- (a) in sub-paragraph (1), for " £60 " there shall be substituted " £63 " ;
- (b) in sub-paragraphs (2)(a) and (4), for "£100" there shall, in each case, be substituted " £90 " ; and
- (c) in sub-paragraph (2)(b), for " £130 " there shall be substituted " £115 " .

(6) In paragraph 7, for " £80 " there shall be substituted " £85 " .

(7) After paragraph 14 there shall be inserted the following paragraphs—

“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

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 semitrailers 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 two axles ; 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 the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

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

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 (he 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.

Status: This is the original version (as it was originally enacted).

- (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, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.”

Amendments made only in the Act of 1971

- 9 In paragraph 5(1) of Part I of Schedule 4 to the Act of 1971 (special types of vehicles) for the words from " vehicle — " to " (c) " there shall be substituted
- “vehicle (other than, in the case of a vehicle falling within paragraph (a) below, one of a prescribed class) which has an unladen weight exceeding 1,525 kilograms ; and
- (a) which has, for the purposes of this Schedule, a plated gross weight or plated train weight by virtue only of paragraph 9(2A)(c) below; or
- (b)”.
- 10 In paragraph 9 of Part I of Schedule 4 to the Act of 1971 (plated and unladen weights)—
- (a) in sub-paragraph (1)(a), for the words from " plated weight " to "Act 1972" there shall be substituted the word " weight " and at the end there shall be inserted the words " as indicated on the appropriate plate " ;
- (b) in sub-paragraph (1)(b), for the words "a plated gross weight" there shall be substituted the words " such a plate " ; and
- (c) in sub-paragraph (2), for the words from "plated weight" to " Part II" there shall be substituted the word " weight " and at the end there shall be inserted the words " as indicated on the appropriate plate " .
- 11 In the said paragraph 9 there shall be inserted, after sub-paragraph (2), the following sub-paragraph—
- “(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 section 40 or 45 of the Road Traffic Act 1972) 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 LT 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 section 40 of the Act of 1972, that plate.”

Amendments made only in the Act of 1972

- 12 For paragraph 5(1) of Part I of Schedule 4 to the Act of 1972 (special types of vehicles) there shall be substituted the following paragraph—
- “(1) This paragraph applies to a goods vehicle—

Status: This is the original version (as it was originally enacted).

- (a) which has an unladen weight exceeding 1,525 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).”