

*Status: This version of this schedule contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1990, SCHEDULE 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

Section 5.

VEHICLES EXCISE DUTY: RATES

^{F1}PART I

Textual Amendments

F1 Sch. 2 Pt. I repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4), Sch. 4 para. 6)

PART II

AMENDMENTS OF PART I OF SCHEDULE 4 TO THE 1971 ACT

^{F2}₁

Textual Amendments

F2 Sch. 2 Pt. II para. 1 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4), Sch. 4 para. 6)

^{F3}₂

Textual Amendments

F3 Sch. 2 Pt. II para. 2 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4), Sch. 4 para. 6)

^{F4}₃

Textual Amendments

F4 Sch. 2 Pt. II para. 3 repealed (8.11.1993) by S.I. 1993/2452, art. 3, **Sch. 2**.

^{F5}₄

Textual Amendments

F5 Sch. 2 Pt. II para. 4 repealed (8.11.1993) by S.I. 1993/2452, art. 3, **Sch. 2**.

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F⁶₅

Textual Amendments
F6 Sch. 2 Pt. II para. 5 repealed (8.11.1993) by S.I. 1993/2452, art. 3, Sch. 2.

6 F⁷(1)
(2)
(3)
F⁸(4)

Textual Amendments
F7 Sch. 2 Pt. II para. 6(1)-(3) repealed (3.5.1994) by 1994 c. 9, s. 258, Sch. 26 Pt. I
F8 Sch. 2 Pt. II para. 6(4) repealed (8.11.1993) by S.I. 1993/2452, art. 3, Sch. 2.

F⁹₇

Textual Amendments
F9 Sch. 2 Pt. II para. 7 repealed (8.11.1993) by S.I. 1993/2452, art. 3, Sch. 2.

F¹⁰₈

Textual Amendments
F10 Sch. 2 Pt. II para. 8 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4), Sch. 4 para. 6)

F¹¹₉

Textual Amendments
F11 Sch. 2 Pt. II para. 9 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4), Sch. 4 para. 6)

F¹²**PART III**

Textual Amendments
F12 Sch. 2 Pt. III (paras. 10-11) repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt.IV; S.I. 1991/2021, art.2.

F¹³₁₀

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Textual Amendments

F13 Sch. 2 Pt. III (paras. 10-11) repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt.IV; S.I. 1991/2021, art.2.

F14 11

Textual Amendments

F14 Sch. 2 Pt. III (paras. 10-11) repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, Sch. 19 Pt.IV; S.I. 1991/2021, art.2.

F15 PART IV

TABLES SUBSTITUTED IN PART II OF SCHEDULE 4 TO THE 1971 ACT AND THE 1972 ACT

Textual Amendments

F15 Sch. 2 Pt. IV repealed (8.11.1993) by S.I. 1993/2452, art. 3, Sch. 2.

PROSPECTIVE

TABLE A
 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	£	£	£
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	—	2,140.00	800.00
25,000	27,000	—	—	1,420.00
27,000	29,000	—	—	2,240.00
29,000	30,490	—	—	3,250.00

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	—	—	850.00
27,000	29,000	—	—	1,345.00
29,000	30,490	—	—	1,950.00

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TABLE A(2)
 RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS 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
kg	kg	£	£	£
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	—	—	355.00
27,000	29,000	—	—	540.00
29,000	30,490	—	—	815.00

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	£
kg	kg	£
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	£
kg	kg	£
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	£
kg	kg	£
—	—	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)	(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
kg	kg	£	£	£
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	2,450.00	2,450.00	1,680.00
34,000	36,000	2,750.00	2,750.00	2,750.00
36,000	38,000	3,100.00	3,100.00	3,100.00

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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)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	For a tractor unit to be used only 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
kg	kg	£	£	£
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	1,470.00	1,470.00	1,010.00
34,000	36,000	1,650.00	1,650.00	1,650.00
36,000	38,000	1,860.00	1,860.00	1,860.00

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)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	For a tractor unit to be used only 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
kg	kg	£	£	£
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	615.00	615.00	420.00
34,000	36,000	690.00	690.00	690.00
36,000	38,000	775.00	775.00	775.00

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)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	For a tractor unit to be used only 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
kg	kg	£	£	£
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	1,340.00

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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		
(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
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)	(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
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	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

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