

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 2.

ANNUAL RATES OF DUTY

PART I

GENERAL

[^{F1}1 (1) [^{F2}Except in the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the] annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is [^{F3}the general rate]

(2) The general rate is [^{F4}£155].

[In the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 ^{F5}(2A) cubic centimetres, the general rate is £100.]

(3)

^{F6}(4)

^{F6}(5)]

Textual Amendments

- F1** By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), 16 it is provided that Sch. 1 para. 1 is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)
- F2** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(2)(5)
- F3** Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, s. 18(2)(a)(5)
- F4** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(1)
- F5** Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(3)(5)
- F6** Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(b)(5), 205, Sch. 41 Pt. II(3) Note

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VALID FROM 28/07/2000

[^{F7}PART IA

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

F7 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, Sch. 3

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.
- (2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means a vehicle within Category M1 of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).
- (3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—
- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.
- (5) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies—
- (a) its status as such a vehicle, and
 - (b) the applicable CO₂ emissions figure,
- are not affected by any subsequent modification of the vehicle.

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Graduated rates of duty

1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with the following table by reference to—

- (a) the applicable CO₂ emissions figure, and
- (b) whether the vehicle qualifies for the reduced rate of duty, or is liable to the standard rate or the premium rate of duty.

CO ₂ emissions figure		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Reduced rate	Standard rate	Premium rate
g/km	g/km	£	£	£
	150	90	100	110
150	165	110	120	130
165	185	130	140	150
185		150	155	160

The reduced rate

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.
- (2) Condition A is that the vehicle is constructed or modified—
- (a) so as to be propelled by a prescribed type of fuel, or
 - (b) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
 - (b) has incorporated such equipment since its first registration.
- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle's first registration, as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;

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- (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
- (d) for a fee to be paid for such an examination;
- (e) for the form and content of such a certificate;
- (f) for the revocation, cancellation or surrender of such a certificate;
- (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
- (h) for appeals against any determination not to issue such a certificate.

The standard rate

1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate and is not liable to the premium rate.

The premium rate

- ^{F8}1E (1) A vehicle is liable to the premium rate of duty if—
- (a) it is constructed or modified so as to be propelled solely by diesel, and
 - (b) it is not of a prescribed description.
- (2) In sub-paragraph (1)(a) “diesel” means any diesel fuel within the definition in Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.

Textual Amendments

- F8** Sch. 1 para. 1D substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) for Sch. 1 paras. 1D, 1E by [Finance Act 2007 \(c. 11\)](#), [s. 11\(7\)](#)

Meaning of “prescribed”

1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

Meaning of “EC certificate of conformity” and “UK approval certificate”

- 1G (1) References in this Part of this Schedule to an “EC certificate of conformity” are to a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended.
- (2) References in this Part of this Schedule to a “UK approval certificate” are to a certificate issued under—
- (a) section 58(1) or (4) of the ^{M1}Road Traffic Act 1988, or
 - (b) Article 31A(4) or (5) of the ^{M2}Road Traffic (Northern Ireland) Order 1981.]

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Marginal Citations

- M1 1988 c. 52.
M2 S.I. 1981/154 (N.I. 1).

VALID FROM 28/07/2000

PART IB

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- is first registered on or after 1st March 2001, and
 - is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- (2) In sub-paragraph (1)(b) a “light goods vehicle” means a vehicle within Category N1 of Annex II to Council Directive [70/156/EEC](#) (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes).
- (3) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

Annual rate of duty

VALID FROM 24/07/2002

For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “lower-emission van” if—

- 1K (a) the vehicle is first registered on or after 1st March 2003, and
- (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive [70/220/EEC](#) by Directive [98/69/EC](#) of the European Parliament and of the Council) are not exceeded during a Type I test.

**Reference
mass of
vehicle**

**Limit values for types of emissions by reference to
vehicle type**

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		<i>CO</i>		<i>HC</i>		<i>NO_x</i>		<i>HC + PM NO_x</i>	
		<i>Exceeding</i>	<i>Not exceeding</i>	<i>Petrol</i>	<i>Diesel</i>	<i>Petrol</i>	<i>Petrol</i>	<i>Diesel</i>	<i>Diesel</i>
		<i>kg</i>	<i>kg</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>	<i>g/km</i>
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025	
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04	
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06	

VALID FROM 24/07/2002

[^{F9}1L

In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive [70/220/EEC](#) as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO_x” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

Textual Amendments

- F9** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in [s. 16\(2\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 16\(1\)](#)

1J

The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is £160.

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PART II

MOTORCYCLES

- 2 (1) The annual rate of vehicle excise duty applicable to a motorcycle which does not exceed 450 kilograms in weight unladen is—
- [^{F10}(a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres [^{F11}or the motorcycle is an electrically propelled vehicle], 10 per cent. of the general rate specified in paragraph 1(2);
 - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres, 25 per cent. of the general rate specified in paragraph 1(2);
 - (c) in any other case, 40 per cent. of the general rate specified in paragraph 1(2).]
- [^{F12}(1A) Where an amount arrived at in accordance with sub-paragraph (1)(a), (b) or (c) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- ^{F12}(1B) Where an amount arrived at in accordance with sub-paragraph (1)(a), (b) or (c) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.]
- (2)
- (3) In this paragraph—
- “motorcycle” means a motorbicycle or a motortricycle,
 - “motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and
 - “motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.
- (4) For the purposes of this paragraph the cylinder capacity of an engine shall be calculated in accordance with regulations made by the Secretary of State.

Textual Amendments

- F10** Sch. 1 para. 2(1)(a)-(c) substituted (1.5.1995 with effect as mentioned in Sch. 4 para. 16 of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 7(2), 16
- F11** Words in Sch. 1 para. 2(1)(a) inserted (29.4.1996 with effect as mentioned in s. 15(4) of the amending Act) by 1996 c. 8, s. 15(1)(4)
- F12** Sch. 1 para. 2(1A)(1B) inserted (1.5.1995 with effect as mentioned in Sch. 4 para. 16 of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 7(3), 16

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[^{F13}PART III

BUSES]

Textual Amendments

F13 By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

- ^{F14}3 (1) The annual rate of vehicle excise duty applicable to a bus [^{F15}with respect to which the reduced pollution requirements are not satisfied] is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
 - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
 - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
 - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.
- [^{F16}(1A) The annual rate of vehicle excise duty applicable to a bus with respect to which the reduced pollution requirements are satisfied is the general rate specified in paragraph 1(2).]
- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the ^{M3}Public Passenger Vehicles Act 1981), and
 - (b) is not an excepted vehicle [^{F17}which is not a concessionary vehicle and which is].
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
 - (b) a vehicle which is a community bus,
 - (c) a vehicle used under a permit granted under section 19 of the ^{M4}Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or
 - (d) a vehicle used under a permit granted under section 10B of the ^{M5}Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the ^{M6}Transport Act 1985), and
 - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.

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- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle ^{F18}which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
 - (b) falls]
- within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.

Textual Amendments

- F14** By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)
- F15** Words in Sch. 1 para. 3(1) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 3(1); S.I. 1998/3092, art. 2
- F16** Sch. 1 para. 3(1A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 3(2); S.I. 1998/3092, art. 2
- F17** Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(2)(8)
- F18** Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 3(3); S.I. 1998/3092, art. 2

Marginal Citations

- M3** 1981 c. 14.
M4 1985 c. 67.
M5 1967 c. 37 (N.I.).
M6 1985 c. 67.

PART IV

[^{F19}SPECIAL VEHICLES]

Textual Amendments

- F19** Sch. 1 Pt. IV: heading substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(1)(2), 16

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- 4 (1) The annual rate of vehicle excise duty applicable to a ^{F20}special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) ^{F21}“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms ^{F22}which is not a special concessionary vehicle]]—
- ^{F23}(a)
 - ^{F23}(b)
 - ^{F24}(bb) a vehicle falling within sub-paragraph (2A) or (2B),]
 - (c) a digging machine,
 - (d) a mobile crane,
 - (e) a works truck, or
 - ^{F25}(ee) a road roller.]
 - (f)
- ^{F26}(2A) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use for the conveyance of goods or burden of any description; but
 - (b) it is not so used or is not so used for hire or reward or for or in connection with a trade or business.
- (2B) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached; but
 - (b) it is not so used or, if it is so used, the semi-trailer is not used for the conveyance of goods or burden of any description.]
- (3)
- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be or has been used for that purpose, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- (a) is used on public roads only as a crane in connection with work carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be or has been used as a crane, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—
- (a) designed for use in private premises, and
 - (b) used on public roads only—
 - (i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,

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- (ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or
- (iii) in connection with road works at or in the immediate vicinity of the site of the works.

[^{F27}(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F28}which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls]

within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.]

Textual Amendments

- F20** Words in [Sch. 1 para. 4\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(3\), 16](#)
- F21** Words in [Sch. 1 para. 4\(2\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(a\), 16](#)
- F22** Words in [Sch. 1 para. 4\(2\)](#) substituted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(3\)\(8\)](#)
- F23** [Sch. 1 para. 4\(a\)\(b\)\(f\)](#) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 paras. 9\(4\)\(b\), 16, Sch. 29 Pt. V\(2\)](#) Note
- F24** [Sch. 1 para. 4\(2\)\(bb\)](#) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(2\)\(11\)](#) (with [s. 17\(13\)](#))
- F25** [Sch. 1 para. 4\(2\)\(ee\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(c\), 16](#)
- F26** [Sch. 1 para. 4\(2A\)\(2B\)](#) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(3\)\(11\)](#) (with [s. 17\(13\)](#))
- F27** [Sch. 1 para. 4\(7\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(6\), 16](#)
- F28** [Sch. 1 para. 4\(7\)\(a\)\(b\)](#) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in [Sch. 1 para. 4\(7\)](#) by [1998 c. 36, s. 16, Sch. 1 para. 4; S.I. 1998/3092, art. 2](#)

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F29}PART IVA

SPECIAL CONCESSIONARY VEHICLES]

Textual Amendments

F29 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F30}4A (1) The annual rate of vehicle excise duty applicable to a special concessionary vehicle is 25 per cent. of the general rate specified in paragraph 1(2).
- (2) Where an amount arrived at in accordance with sub-paragraph (1) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (3) Where an amount arrived at in accordance with sub-paragraph (1) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.

Textual Amendments

F30 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

- ^{F31}4B (1) A vehicle is a special concessionary vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

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Textual Amendments

F31 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

^{F32}4C (1) A vehicle is a special concessionary vehicle if it is a light agricultural vehicle.

(2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—

- (a) has a revenue weight not exceeding 1,000 kilograms,
- (b) is designed and constructed so as to seat only the driver,
- (c) is designed and constructed primarily for use otherwise than on roads, and
- (d) is used solely for purposes relating to agriculture, horticulture or forestry.

Textual Amendments

F32 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

^{F33}4D An agricultural engine is a special concessionary vehicle.

Textual Amendments

F33 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

^{F34}4E A mowing machine is a special concessionary vehicle.

Textual Amendments

F34 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

[^{F35}4EE A steam powered vehicle is a special concessionary vehicle.]

Textual Amendments

F35 Sch. 1 Pt. IVA para. 4EE inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(1)(8)

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

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^{F36}4F (1) An electrically propelled vehicle [^{F37}other than a motorcycle (within the meaning of Part II of this Schedule)] is a special concessionary vehicle.

^{F38}(2)

Textual Amendments

F36 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

F37 Words in Sch. 1 para. 4F(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 15(2)(a)(4)

F38 Sch. 1 para. 4F(2) repealed (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, ss. 15(2)(b)(4), 205, Sch. 41 Pt. II(1) Note

^{F39}4G A vehicle is a special concessionary vehicle when it is—
(a) being used,
(b) going to or from the place where it is to be or has been used, or
(c) being kept for use,
for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Textual Amendments

F39 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

^{F40}4H A vehicle is a special concessionary vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).

Textual Amendments

F40 Sch. 1 Pt. IVA (paras. 4A-4H) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 10, 16

PART V

RECOVERY VEHICLES

5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle [^{F41}is—

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: *Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 12,000 kilograms, the same as the basic goods vehicle rate;
 - (b) if it has a revenue weight exceeding 12,000 kilograms and not exceeding 25,000 kilograms, 300 per cent. of the basic goods vehicle rate;
 - (c) if it has a revenue weight exceeding 25,000 kilograms, 500 per cent. of the basic goods vehicle rate.]
 - (2) In sub-paragraph (1) “recovery vehicle” means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.
 - (3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—
 - (a) the recovery of a disabled vehicle,
 - (b) the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped,
 - (c) the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped,
 - (d) carrying fuel and other liquids required for its propulsion and tools and other articles required for the operation of, or in connection with, apparatus designed to lift, tow or transport a disabled vehicle, and
 - (e) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.
 - (4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—
 - (a) the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
 - (b) the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
 - (c) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,shall be disregarded in determining whether the vehicle is a recovery vehicle.
 - (5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.
- [^{F42}(5A) A vehicle is not a recovery vehicle if it is a special concessionary vehicle.]
- [^{F43}(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F44}which—
 - (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
 - (b) falls] within column 3 of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms
- ^{F43}(7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—
 - (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,

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the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

- ^{F43}(8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

Textual Amendments

- F41** Sch. 1 para. 5(1)(a)-(c) and preceding word substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for words in Sch. 1 para. 5(1) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(2), 16
- F42** Sch. 1 para. 5(5A) inserted (29.4.1996 with application to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(4)(8)
- F43** Sch. 1 para. 5(6)-(8) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(3), 16
- F44** Sch. 1 para. 5(6)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 5(6) by 1998 c. 36, s. 16, Sch. 1 para. 5; S.I. 1998/3092, art. 2

PART VI

VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—
- a heavy motor car used for the carriage of exceptional loads, or
 - a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.

[^{F45}and which is not a special concessionary vehicle.]

- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—

- section 44 of the ^{M7}Road Traffic Act 1988, or
- [^{F46}(b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,]

is [^{F47}the rate specified in sub-paragraph (2A)].

[^{F48}(2A) The rate referred to in sub-paragraph (2) is—

- in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £5,170; and
- in the case of a vehicle with respect to which those requirements are satisfied, [^{F49}£4,170]].

- (3) For the purposes of this paragraph an exceptional load is a load which—

- by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road

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Traffic Act 1988 or (in Northern Ireland) [^{F50} Article 55 of the Road Traffic (Northern Ireland) Order 1995], or

- (b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than [^{F51}41,000] kilograms and which complies in all respects with such requirements.

^{F52}(3A)

- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the [^{F53}the Road Traffic (Northern Ireland) Order 1995] have the same meanings in this paragraph as in that Act or Order.

Textual Amendments

- F45** Words in Sch. 1 para. 6(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(5)(8)
- F46** Sch. 1 para. 6(2)(b) substituted (29.4.1996) by 1996 c. 8, s. 22(5)
- F47** Words in Sch. 1 para. 6(2) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(1); S.I. 1998/3092, art. 2
- F48** Sch. 1 para. 6(2A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(2); S.I. 1998/3092, art. 2
- F49** Words in Sch. 1 para. 6(2A)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 paras. 2(1), 9
- F50** Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(a)
- F51** Words in Sch. 1 para. 6(3)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 para. 2(2)
- F52** Sch. 1 para. 6(3A) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 6(3), Sch. 27 Pt. I(3)
- F53** Words in Sch. 1 para. 6(4) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(b)

Marginal Citations

- M7** 1988 c. 52.

PART VII

HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- [^{F54}(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
- (b) in any other case, [^{F55}the rate specified in sub-paragraph (3A)].]
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, [^{F56}IVA,] V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.
- [^{F57}(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F58}which—

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- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls]within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

[The rate referred to in sub-paragraph (1)(b) is—

- ^{F59}(3A) (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £350; and
- (b) in the case of a vehicle with respect to which those requirements are satisfied, the general rate specified in paragraph 1(2).]

^{F60}(4)

^{F60}(5)

^{F60}(6)]

Textual Amendments

- F54** Sch. 1 para. 7(1)(a)(b) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(2), 16
- F55** Words in Sch. 1 para. 7(1)(b) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(1); S.I. 1998/3092, art. 2
- F56** Words in Sch. 1 para. 7(2) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(6)(8)
- F57** Sch. 1 para. 7(3)-(6) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(3), 16
- F58** Sch. 1 para. 7(3)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 7(3) by 1998 c. 36, s. 16, Sch. 1 para. 7(2); S.I. 1998/3092, art. 2
- F59** Sch. 1 para. 7(3A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(3); S.I. 1998/3092, art. 2
- F60** Sch. 1 para. 7(4)-(6) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 7(4), Sch. 27 Pt. I(3); S.I. 1998/3092, art. 2

PART VIII

GOODS VEHICLES

Basic rate

^{F61}8

Textual Amendments

- F61** Sch. 1 para. 8 repealed (1.5.1995 with application as in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 14(1)(2), 16, Sch. 29 Pt. V(2) Note

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*Rigid goods vehicles exceeding 7,500 kilograms
 plated gross weight or relevant maximum weight*

9 (1) [F62 Subject to sub-paragraphs (2) and (3),] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which [F63 is not a vehicle with respect to which the reduced pollution requirements are satisfied and which] has [F64 a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—

- (a) the [F65 the revenue weight] of the vehicle, and
- (b) the number of axles on the vehicle.

[F67 (2) The annual rate of vehicle excise duty applicable—

- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, F68
- (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [F69 and
- (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]

shall be the basic goods vehicle rate.

(3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [F70 which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied,
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be £5,170.]

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle [F71 which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls] within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

F72 (5)]

[F66 Revenue weight of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	160	160	160
7,500	12,000	300	300	300
12,000	13,000	470	490	350

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13,000	14,000	650	490	350
14,000	15,000	840	490	350
15,000	17,000	1,320	490	350
17,000	19,000	1,600	850	350
19,000	21,000	1,600	1,020	350
21,000	23,000	1,600	1,470	510
23,000	25,000	1,600	2,230	830
25,000	27,000	1,600	2,340	1,470
27,000	29,000	1,600	2,340	2,320
29,000	31,000	1,600	2,340	3,360
31,000	44,000	1,600	2,340	4,400]

Textual Amendments

- F62** Words in [Sch. 1 para. 9\(1\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(a\), 16](#)
- F63** Words in [Sch. 1 para. 9\(1\)](#) inserted (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16, Sch. 1 para. 8\(1\); S.I. 1998/3092, art. 2](#)
- F64** Words in [Sch. 1 para. 9\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(b\), 16](#)
- F65** Words in [Sch. 1 para. 9\(1\)\(a\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(c\), 16](#)
- F66** Table in [Sch. 1 para. 9\(1\)](#) substituted (27.7.1999 with effect as mentioned in [Sch. 1 para. 9](#) of the amending Act) by [1999 c. 16, s. 9, Sch. 1 para. 3](#)
- F67** [Sch. 1 para. 9\(2\)-\(5\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for [Sch. 1 para. 9\(2\)](#) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(5\), 16](#)
- F68** Word immediately preceding [Sch. 1 para. 9\(2\)\(b\)](#) repealed (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\) Note](#)
- F69** [Sch. 1 para. 9\(2\)\(c\)](#) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(4\)\(11\)](#)
- F70** [Sch. 1 para. 9\(3\)\(a\)-\(c\)](#) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in [Sch. 1 para. 9\(3\)](#) by [1998 c. 36, s. 16, Sch. 1 para. 8\(2\); S.I. 1998/3092, art. 2](#)
- F71** [Sch. 1 para. 9\(4\)\(a\)\(b\)](#) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in [Sch. 1 para. 9\(5\)](#) by [1998 c. 36, s. 16, Sch. 1 para. 8\(3\); S.I. 1998/3092, art. 2](#)
- F72** [Sch. 1 para. 9\(5\)](#) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165, Sch. 1 para. 8\(4\), Sch. 27 Pt. I\(3\); S.I. 1998/3092, art. 2](#)

[^{F73}9A(1) This paragraph applies to a rigid goods vehicle which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 9(2); and
 - (c) has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies shall be determined in accordance with the table set out in paragraph 9B by reference to—
- (a) the revenue weight of the vehicle, and
 - (b) the number of axles on the vehicle.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be [^{F74}£4,170].]

Textual Amendments

F73 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

F74 Words in Sch. 1 para. 9A(3) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 paras. 4, 9

^{F75}9B That table is as follows—

^{F76} Revenue weight of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	155	155	155
7,500	12,000	155	155	155
12,000	13,000	155	155	155
13,000	14,000	155	155	155
14,000	15,000	155	155	155
15,000	17,000	320	155	155
17,000	19,000	600	155	155
19,000	21,000	600	155	155
21,000	23,000	600	470	155
23,000	25,000	600	1,230	155
25,000	27,000	600	1,340	470
27,000	29,000	600	1,340	1,320
29,000	31,000	600	1,340	2,360

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31,000	44,000	600	1,340	3,400]
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Textual Amendments

F75 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

F76 Table in Sch. 1, para. 9B substituted (27.7.1999 with applications as mentioned in Sch. 1, para. 9 of the amending Act) by 1999 c. 16, ss. 9, Sch. 1, paras. 5, 9

- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with ^{F77} paragraphs 9 and 9A], to a rigid goods vehicle which has a ^{F78} revenue weight] exceeding 12,000 kilograms ^{F79}, which does not fall within paragraph 9(2)(b) or (c)] and which is used for drawing a trailer which—
- (a) has a ^{F80} 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 ^{F80} plated gross weight] of the trailer being drawn.
- (2) Where the plated gross weight ^{F81} . . . of the trailer—
- (a) exceeds 4,000 kilograms, but
 - (b) does not exceed 12,000 kilograms,
- the amount of the trailer supplement is ^{F82} an amount equal to the amount of the general rate specified in paragraph 1(2)].
- (3) Where the plated gross weight ^{F83} . . . of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is ^{F84} an amount equal to 275 per cent. of the amount of the general rate specified in paragraph (2)].
- ^{F85}(3A) Where an amount arrived at in accordance with sub-paragraph (3) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the amount of the trailer supplement is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (3B) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by ten produces a remainder of £5, the amount of the trailer supplement is the amount arrived at increased by £5.]
- (4)

Textual Amendments

F77 Words in Sch. 1 para. 10(1) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 10; S.I. 1998/3092, art. 2

F78 Words in Sch. 1 para. 10(1) substituted (with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(6)(a), 16

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16,000	20,000	520	460	460	460	460	460
20,000	23,000	810	460	460	460	460	460
23,000	26,000	1,190	590	460	590	460	460
26,000	28,000	1,190	1,130	460	1,130	460	460
28,000	31,000	1,740	1,740	1,090	1,740	660	460
31,000	33,000	2,530	2,530	1,740	2,530	1,000	460
33,000	34,000	5,170	5,170	1,740	2,530	1,470	570
34,000	35,000	5,170	5,170	2,840	2,530	2,100	860
35,000	36,000	6,750	6,750	2,840	2,530	2,100	860
36,000	38,000	9,250	9,250	3,210	2,820	2,820	1,280
38,000	41,000	9,250	9,250	5,750	4,250	4,250	2,500
41,000	44,000	9,250	9,250	5,750	7,250	7,250	1,280]

- ^{F91}(2) The annual rate of vehicle excise duty applicable—
- (a) to any tractive unit which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms,
^{F92} . . .
 - (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [^{F93} and
 - (c) to any tractive unit to which a semi-trailer is attached which is used loaded only in connection with a person learning to drive the tractive unit or taking a driving test,]

shall be the basic goods vehicle rate.

- ^{F91}(3) The annual rate of vehicle excise duty applicable to a tractive unit [^{F94} which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied,
 - (b) has a revenue weight exceeding 44,000 kilograms, and
 - (c) is not an island goods vehicle,

shall be £5,170.]

- ^{F91}(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F95} which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls] within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.

^{F96}(5)]

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

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Textual Amendments

- F86** Words in [Sch. 1 para. 11\(1\)](#) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(a\), 16](#)
- F87** Words in [Sch. 1 para. 11\(1\)](#) inserted (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16, Sch. 1 para. 11\(1\); S.I. 1998/3092, art. 2](#)
- F88** Words in [Sch. 1 para. 11\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(b\), 16](#)
- F89** Words in [Sch. 1 para. 11\(1\)\(a\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(c\), 16](#)
- F90** Table in [Sch. 1 para. 11\(1\)](#) substituted (27.7.1999 with effect as mentioned in [Sch. 1 para. 9](#) of the amending Act) by [1999 c. 16, s. 9, Sch. 1 paras. 6, 9](#)
- F91** [Sch. 1 para. 11\(2\)-\(5\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for [Sch. 1 para. 11\(2\)](#) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(13\), 16](#)
- F92** Word immediately preceding [Sch. 1 para. 11\(2\)\(b\)](#) substituted (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\)](#) Note
- F93** [Sch. 1 para. 11\(2\)\(c\)](#) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 18\(6\)\(11\)](#)
- F94** [Sch. 1 para. 11\(3\)\(a\)-\(c\)](#) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in [Sch. 1 para. 11\(3\)](#) by [1998 c. 36, s. 16, Sch. 1 para. 11\(2\); S.I. 1998/3092, art. 2](#)
- F95** [Sch. 1 para. 11\(4\)\(a\)](#) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in [Sch. 1 para. 11\(4\)](#) by [1998 c. 36, s. 16, Sch. 1 para. 11\(3\); S.I. 1998/3092, art. 2](#)
- F96** [Sch. 1 para. 11\(5\)](#) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165, Sch. 1 para. 11\(4\), Sch. 27 Pt. I\(3\)](#) Note; [S.I. 1998/3092, art. 2](#)

[^{F97}11A(1)] This paragraph applies to a tractive unit which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
 - (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 11(2); and
 - (c) has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies shall be determined, in accordance with the table set out in paragraph 11B, by reference to—
- (a) the revenue weight of the tractive unit,
 - (b) the number of axles on the tractive unit, and
 - (c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.
- (3) The annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be [^{F98}£4,170].

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F97** Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 12; S.I. 1998/3092, art. 2
- F98** Words in Sch. 1 para. 11A(3) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 para. 7

^{F99}11B That table is as follows—

[^{F100} Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1) Exceeding	(2) Not exceeding	(3) Any no. of semi-trailer axles	(4) 2 or more semi-trailer axles	(5) 3 or more semi-trailer axles	(6) Any no. of semi-trailer axles	(7) 2 or more semi-trailer axles	(8) 3 or more semi-trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	155	155	155	155	155	155
7,500	12,000	155	155	155	155	155	155
12,000	16,000	155	155	155	155	155	155
16,000	20,000	155	155	155	155	155	155
20,000	23,000	155	155	155	155	155	155
23,000	26,000	190	155	155	155	155	155
26,000	28,000	190	155	155	155	155	155
28,000	31,000	740	740	155	740	155	155
31,000	33,000	1,530	1,530	740	1,530	155	155
33,000	34,000	4,170	4,170	740	1,530	470	155
34,000	35,000	4,170	4,170	1,840	1,530	1,100	155
35,000	36,000	5,750	5,750	1,840	1,530	1,100	155
36,000	38,000	8,250	8,250	2,210	1,820	1,820	280
38,000	41,000	8,250	8,250	4,750	3,250	3,250	1,500
41,000	44,000	8,250	8,250	4,750	6,250	6,250	280]

Textual Amendments

- F99** Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 12; S.I. 1998/3092, art. 2
- F100** Table in Sch. 1 para. 11B substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 paras. 8, 9

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VALID FROM 28/07/2000

- [^{F101}11(1) This paragraph applies to a tractive unit that—
- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,
 - (b) has 3 or more axles and is used exclusively for the conveyance of semi-trailers with 3 or more axles,
 - (c) is of a type that could lawfully be used on a public road immediately before 21st March 2000, and
 - (d) complies with the requirements in force immediately before that date for use on a public road.
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—
- (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £1,280;
 - (b) in the case of a vehicle with respect to which those requirements are satisfied, £280.]

Textual Amendments

F101 Sch. 1 para. 11C inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), Sch. 5 para. 6(2)

Farmers' goods vehicles and showmen's goods vehicles

^{F102}12

Textual Amendments

F102 Sch. 1 para. 12 repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(14), 16, Sch. 29 Pt. V(2) Note

Vehicles with reduced plated weights

- 13 (1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if [^{F103}its revenue weight were such lower weight as may be specified] in the application.
- (2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—
- (a) conditions prescribed by the regulations, or
 - (b) such further conditions as the Secretary of State may think fit to impose in any particular case.

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Textual Amendments

F103 Words in [Sch. 1 para. 13\(1\)](#) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, Sch. 4 paras. 14\(15\), 16](#)

Vehicles for conveying machines

- 14 A vehicle which—
- (a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,
 - ^{F104}(b)
 - ^{F104}(c)
- is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

Textual Amendments

F104 [Sch. 1 para. 14\(b\)\(c\)](#) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 paras. 14\(16\), 16, Sch. 29 Pt. V\(2\)](#) Note

Goods vehicles used partly for private purposes

^{F105}15

Textual Amendments

F105 [Sch. 1 para. 15](#) repealed (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17\(15\), 205, Sch. 41 Pt. II\(2\)](#) Note

Exceptions

- 16 (1) This Part does not apply to—
- (a) a vehicle to which Part II, IV, [^{F106}IVA,] V or VII applies, ^{F107} . . .
 - ^{F107}(b)
- (2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in subparagraph (2) of that paragraph.

Textual Amendments

F106 Words in [Sch. 1 para. 16\(1\)\(a\)](#) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(7\)\(8\)](#)

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F107 Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, **Sch. 41 Pt. II(2)** Note

Meaning of “trailer”

- 17 (1) In this Part “trailer” does not include—
- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material, [^{F108}or]
 - (b) a snow plough,
 - ^{F109}(c)
 - ^{F109}(d)
 - ^{F109}(e)
- ^{F109}(2)

Textual Amendments

F108 Word in Sch. 1 para. 17(1)(a) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(17)(a), **16**

F109 Sch. 1 para. 17(1)(c)-(e)(2) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 para. 14(17)(b)(18), 16, **Sch. 29 Pt. V(2)** Note

^{F110} Meaning of “island goods vehicle”

Textual Amendments

F110 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), **16**

- ^{F111}18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

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- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—
- “island” includes anything that is an island only when the tide reaches a certain height;
- “landing place” means any place at which vehicles are disembarked after sea journeys;
- “mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and
- “road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;
- and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.]

Textual Amendments

F111 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

^{F112} Other expressions

Textual Amendments

F112 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

^{F113}19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the ^{M8}Road Traffic Act 1988.

Status: Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: *Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.]

Textual Amendments

F113 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

Marginal Citations

M8 1988 c. 52.

Status:

Point in time view as at 27/07/1999. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation:

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