

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 17 August 2023. 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) View outstanding changes

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART VIII

GOODS VEHICLES

Tractive units exceeding 7,500 kilograms train weight

- 11 (1) [^{F1}Subject to sub-paragraphs (2) and (3),][^{F2}and [^{F3}paragraphs 11C and 11D]] the annual rate of vehicle excise duty applicable to a tractive unit which ^{F4}... has [^{F5}a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following [^{F6}tables] by reference to—
- (a) the [^{F7}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.

[^{F8}TABLE 1

TRACTIVE UNIT WITH TWO AXLES

<i>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,500	11,999	165	165	165
11,999	22,000	80	80	80
22,000	23,000	84	80	80
23,000	25,000	151	80	80
25,000	26,000	265	100	80
26,000	28,000	265	146	80
28,000	31,000	300	300	80
31,000	33,000	560	560	210

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 17 August 2023. 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) View outstanding changes

33,000	34,000	560	609	210
34,000	38,000	690	690	560
38,000	44,000	850	850	850

TABLE 2

TRACTIVE UNIT WITH THREE OR MORE AXLES

<i>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no of</i>	<i>2 or more</i>	<i>3 or more</i>
		<i>semi-trailer</i>	<i>semi-trailer</i>	<i>semi-trailer</i>
		<i>axles</i>	<i>axles</i>	<i>axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,500	11,999	165	165	165
11,999	25,000	80	80	80
25,000	26,000	100	80	80
26,000	28,000	146	80	80
28,000	29,000	210	80	80
29,000	31,000	289	80	80
31,000	33,000	560	210	80
33,000	34,000	609	300	80
34,000	36,000	609	300	210
36,000	38,000	690	560	300
38,000	44,000	850	850	560]

^{F9}(2) The annual rate of vehicle excise duty applicable—

- 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, ^{F10}...
- to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [^{F11}and
- 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.

^{F9}(3) The annual rate of vehicle excise duty applicable to a tractive unit [^{F12}which—

- ^{F13}(a)
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be [^{F14}£1,585].]

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 17 August 2023. 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) View outstanding changes

- ^{F9}(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 [^{F15}which—
- ^{F16}(a)]
- (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.
- ^{F17}(5)]

Textual Amendments

- F1** 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](#)
- F2** Words in Sch. 1 para. 11(1) 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\(1\)\(a\)](#)
- F3** Words in Sch. 1 para. 11(1) substituted (with effect in accordance with [s. 22\(6\)](#) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(3\)\(a\)](#)
- F4** Words in Sch. 1 para. 11(1) omitted (with effect in accordance with [Sch. 18 paras. 12-14, 16](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(i\)](#)
- F5** 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](#)
- F6** Word in Sch. 1 para. 11(1) substituted (with effect in accordance with [s. 83\(10\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(6\)\(a\)](#)
- F7** 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](#)
- F8** Sch. 1 para. 11(1) Tables 1, 2 substituted for Sch. 1 para. 11(1) Table (with effect in accordance with [s. 83\(10\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(6\)\(b\)](#)
- F9** 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](#)
- F10** 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
- F11** 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\(6\)\(11\)](#)
- F12** 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](#)
- F13** Sch. 1 para. 11(3)(a) omitted (with effect in accordance with [Sch. 18 paras. 12-14, 16](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(ii\)](#)
- F14** Word in Sch. 1 para. 11(3) substituted (with effect in accordance with [s. 83\(10\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(7\)](#)
- F15** 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](#)
- F16** Sch. 1 para. 11(4)(a) and word omitted (with effect in accordance with [Sch. 18 paras. 12-14, 16](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(iii\)](#)
- F17** 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](#)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 17 August 2023. 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)