

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 7 is up to date with all changes known to be in force on or before 18 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 VII

HAULAGE VEHICLES

- 7
- (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—

[^{F1}(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;

(b) in any other case, [^{F2}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, ^{F3}... 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.

[^{F4}(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 [^{F5}which—

^{F6}(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

[^{F7}(3A) The rate referred to in sub-paragraph (1)(b) is £350.]

^{F8}(4)

^{F8}(5)

^{F8}(6)]
- | | |
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| Textual Amendments | |
| F1 | 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 |
| F2 | 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 |
| F3 | Words in Sch. 1 Pt. VII para. 7(2) repealed (retrospectively to 1.4.2001) by 2001 c. 9, Pt. 5, s. 110, Sch. 33 Pt. 1(3), notes |
| F4 | 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 |

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- F5** 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](#)
- F6** Sch. 1 para. 7(3)(a) and word omitted (1.1.2017) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 18 paras. 3\(b\)\(iv\), 19](#)
- F7** Sch. 1 para. 7(3A) substituted (with effect in accordance with Sch. 18 paras. 14, 16 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 18 para. 6](#)
- F8** 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](#)

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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\(2\)\(a\)\(i\)\(7\)](#)