

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Paragraph 9 is up to date with all changes known to be in force on or before 15 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

*[<sup>F1</sup>Rigid goods vehicles exceeding 3,500 kgs revenue weight]*

**Textual Amendments**

**F1** Sch. 1 para. 9 cross-heading substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **s. 83(5)**

- 9 (1) [<sup>F1</sup>Subject to sub-paragraphs (2) and (3) [<sup>F2</sup>and paragraph 11D],] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which <sup>F3</sup>... has [<sup>F4</sup>a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- (a) the [<sup>F5</sup>the revenue weight] of the vehicle, and
  - (b) the number of axles on the vehicle.

<i>[<sup>F6</sup>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>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,500	7,500	165	165	165
7,500	11,999	200	200	200
11,999	14,000	95	95	95
14,000	15,000	105	95	95
15,000	19,000	300	95	95
19,000	21,000	300	125	95
21,000	23,000	300	210	95
23,000	25,000	300	300	210
25,000	27,000	300	300	300

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Paragraph 9 is up to date with all changes known to be in force on or before 15 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

27,000	44,000	300	300	560]
--------	--------	-----	-----	------

[<sup>F7</sup>(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, <sup>F8</sup>...
- (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [<sup>F9</sup>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 [<sup>F10</sup>which—

- <sup>F11</sup>(a) .....
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be [<sup>F12</sup>£1,585].]

(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 [<sup>F13</sup>which—

- <sup>F14</sup>(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

<sup>F15</sup>(5) .....]

### Textual Amendments

- F1** 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](#)
- F2** Words in Sch. 1 para. 9(1) inserted (with effect in accordance with s. 22(6) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(2\)\(a\)](#)
- F3** Words in Sch. 1 para. 9(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\(d\)\(i\)](#)
- F4** 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](#)
- F5** 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](#)
- F6** Sch. 1 para. 9(1) Table substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(3\)](#)
- F7** 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](#)
- F8** 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
- F9** 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\(4\)\(11\)](#)

---

**Changes to legislation:** *Vehicle Excise and Registration Act 1994, Paragraph 9 is up to date with all changes known to be in force on or before 15 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*

---

- F10** 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**
- F11** Sch. 1 para. 9(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(d)(ii)**
- F12** Word in Sch. 1 para. 9(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by **Finance Act 2014 (c. 26)**, **s. 83(4)**
- F13** 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**
- F14** Sch. 1 para. 9(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(d)(iii)**
- F15** 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**

**Changes to legislation:**

Vehicle Excise and Registration Act 1994, Paragraph 9 is up to date with all changes known to be in force on or before 15 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\(2\)\(a\)\(i\)\(7\)](#)