

---

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Part VI is up to date with all changes known to be in force on or before 07 July 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 VI

##### VEHICLES USED FOR EXCEPTIONAL LOADS

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

[<sup>F1</sup>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—

(a) section 44 of the <sup>M1</sup>Road Traffic Act 1988, or

[<sup>F2</sup>(b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,]

is [<sup>F3</sup>the rate specified in sub-paragraph (2A)].

<sup>F4</sup>[(2A) The rate referred to in sub-paragraph (2) is—

(a) <sup>F5</sup>... [<sup>F6</sup>£1,585]; <sup>F7</sup>...

<sup>F8</sup>(b) ..... ]

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

(a) 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 Traffic Act 1988 or (in Northern Ireland) [<sup>F9</sup>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 [<sup>F10</sup>41,000] kilograms and which complies in all respects with such requirements.

<sup>F11</sup>(3A) .....

- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the [<sup>F12</sup>the Road Traffic (Northern Ireland) Order 1995] have the same meanings in this paragraph as in that Act or Order.

---

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Part VI is up to date with all changes known to be in force on or before 07 July 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

---

### Textual Amendments

- F1** 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\(5\)\(8\)](#)
- F2** Sch. 1 para. 6(2)(b) substituted (29.4.1996) by [1996 c. 8, s. 22\(5\)](#)
- F3** 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](#)
- F4** 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](#)
- F5** Words in Sch. 1 para. 6(2A)(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. 5\(a\)](#)
- F6** Word in Sch. 1 para. 6(2A)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(2\)](#)
- F7** Word in Sch. 1 para. 6(2A) 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. 5\(b\)](#)
- F8** Sch. 1 para. 6(2A)(b) 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. 5\(c\)](#)
- F9** Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by [1996 c. 8, s. 22\(6\)\(a\)](#)
- F10** 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\(2\)](#)
- F11** 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\(3\)](#)
- F12** Words in Sch. 1 para. 6(4) substituted (29.4.1996) by [1996 c. 8, s. 22\(6\)\(b\)](#)

### Marginal Citations

- M1** [1988 c. 52.](#)

**Changes to legislation:**

Vehicle Excise and Registration Act 1994, Part VI is up to date with all changes known to be in force on or before 07 July 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\(2\)\(a\)\(i\)\(7\)](#)