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Changes to legislation: Vehicle Excise and Registration Act 1994, Cross Heading: Tractive units exceeding 7,500 kilograms train weight is up to date with all changes known to be in force on or before 23 April 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

ANNUAL RATES OF DUTY

PART VIII

GOODS VEHICLES

Tractive units exceeding 7,500 kilograms train weight

- 11 (1) The annual rate of vehicle excise duty applicable to a tractive unit which has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- the plated train weight (or relevant maximum train weight) of the tractive unit,
 - the number of axles on the tractive unit, and
 - the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Train weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding	Not exceeding	Any no. of semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axles	Any no. of semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axle
kgs	kgs	£	£	£	£	£	£
7,500	12,000	290	290	290	290	290	290
12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440

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33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240
38,000	44,000				2,730	2,730	1,240

(2) This paragraph is subject to paragraph 12.

VALID FROM 01/01/1999

[^{F1}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 £4,670.]

Textual Amendments

F1 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

VALID FROM 01/01/1999

^{F2}11B That table is as follows—

Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate of tractive unit with three or more axles		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding	Not exceeding	Any no. of semi-	2 or more semi-	3 or more semi-	Any no. of semi-	2 or more semi-	3 or more semi-

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		trailer axles	trailer axles	trailer axles	trailer axles	trailer axles	trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	150	150	150	150	150	150
7,500	12,000	150	150	150	150	150	150
12,000	16,000	150	150	150	150	150	150
16,000	20,000	150	150	150	150	150	150
20,000	23,000	310	150	150	150	150	150
23,000	26,000	690	150	150	150	150	150
26,000	28,000	690	630	150	630	150	150
28,000	31,000	1,240	1,240	590	1,240	160	150
31,000	33,000	2,030	2,030	1,240	2,030	500	150
33,000	34,000	4,670	4,670	1,240	2,030	970	150
34,000	36,000	4,670	4,670	2,340	2,030	1,600	360
36,000	38,000	4,670	4,670	2,710	2,320	2,320	780
38,000	44,000	4,670	4,670	2,710	2,320	2,320	780

Textual Amendments

F2 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

VALID FROM 28/07/2000

[^{F3}11C(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.]

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Textual Amendments

- F3** 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)**

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