

Status: Point in time view as at 19/03/1997.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Haulage vehicles. (See end of Document for details)

SCHEDULES

SCHEDULE 4

VEHICLE EXCISE AND REGISTRATION

PART III

RATES

Haulage vehicles

- 13 (1) Paragraph 7 of Schedule 1 to the 1994 Act (haulage vehicles) shall be amended as follows.
- (2) In sub-paragraph (1) for paragraphs (a) and (b) (rate of £100 for showmen's vehicles and of £330 for other haulage vehicles) there shall be substituted—
- “(a) if it is a showman's vehicle, the same as the basic goods vehicle rate;
(b) in any other case, the general haulage vehicle rate.”
- (3) The following sub-paragraphs shall be inserted after sub-paragraph (2)—
- “(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 which 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.
- (4) In sub-paragraph (1) the reference to the general haulage vehicle rate is to 75 per cent. of the rate applicable, by virtue of sub-paragraph (1) of paragraph 11, to a tractive unit which falls within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 12,000 kilograms and not exceeding 16,000 kilograms.
- (5) Where an amount arrived at in accordance with sub-paragraph (4) is an amount—
- (a) which is not a multiple of £10, and
(b) which on division by ten does not produce a remainder of £5,
the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (6) Where an amount arrived at in accordance with sub-paragraph (4) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.”

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