

**Changes to legislation:** Finance Act 1999, SCHEDULE 1 is up to date with all changes known to be in force on or before 08 March 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) View outstanding changes

## SCHEDULES

### SCHEDULE 1

Section 9.

#### RATES OF VEHICLE EXCISE DUTY FOR GOODS VEHICLES ETC

- 1 Schedule 1 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (annual rates of vehicle excise duty) shall be amended as follows.

#### Marginal Citations

**M1** 1994 c.22.

- 2 (1) In sub-paragraph (2A)(b) of paragraph 6 (vehicles which are used for exceptional loads and satisfy the reduced pollution requirements), for “£4,670” there shall be substituted “ £4,170 ”.
- (2) In sub-paragraph (3) of that paragraph (weight by reference to which vehicles classified as vehicles used for exceptional loads), for “38,000 kilograms” there shall be substituted “ 41,000 kilograms ”.
- 3 For the Table in paragraph 9(1) (rigid goods vehicles not satisfying reduced pollution requirements and with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms) there shall be substituted—

Revenue weight of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	160	160	160
7,500	12,000	300	300	300
12,000	13,000	470	490	350
13,000	14,000	650	490	350
14,000	15,000	840	490	350
15,000	17,000	1,320	490	350
17,000	19,000	1,600	850	350
19,000	21,000	1,600	1,020	350
21,000	23,000	1,600	1,470	510
23,000	25,000	1,600	2,230	830
25,000	27,000	1,600	2,340	1,470



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		trailer axles	trailer axles	trailer axles	trailer axles	trailer axles	trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	160	160	160	160	160	160
7,500	12,000	300	300	300	300	300	300
12,000	16,000	460	460	460	460	460	460
16,000	20,000	520	460	460	460	460	460
20,000	23,000	810	460	460	460	460	460
23,000	26,000	1,190	590	460	590	460	460
26,000	28,000	1,190	1,130	460	1,130	460	460
28,000	31,000	1,740	1,740	1,090	1,740	660	460
31,000	33,000	2,530	2,530	1,740	2,530	1,000	460
33,000	34,000	5,170	5,170	1,740	2,530	1,470	570
34,000	35,000	5,170	5,170	2,840	2,530	2,100	860
35,000	36,000	6,750	6,750	2,840	2,530	2,100	860
36,000	38,000	9,250	9,250	3,210	2,820	2,820	1,280
38,000	41,000	9,250	9,250	5,750	4,250	4,250	2,500
41,000	44,000	9,250	9,250	5,750	7,250	7,250	1,280”

7 In paragraph 11A(3) (tractive units satisfying reduced pollution requirements and with a revenue weight exceeding 44,000 kilograms), for “£4,670” there shall be substituted “ £4,170 ”.

8 For the Table in paragraph 11B (tractive units satisfying reduced pollution requirements and with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms) there shall be substituted—

“Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1) Exceeding	(2) Not exceeding	(3) Any no. of semi- trailer axles	(4) 2 or more semi- trailer axles	(5) 3 or more semi- trailer axles	(6) Any no. of semi- trailer axles	(7) 2 or more semi- trailer axles	(8) 3 or more semi- trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	155	155	155	155	155	155
7,500	12,000	155	155	155	155	155	155
12,000	16,000	155	155	155	155	155	155
16,000	20,000	155	155	155	155	155	155
20,000	23,000	155	155	155	155	155	155

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23,000	26,000	190	155	155	155	155	155
26,000	28,000	190	155	155	155	155	155
28,000	31,000	740	740	155	740	155	155
31,000	33,000	1,530	1,530	740	1,530	155	155
33,000	34,000	4,170	4,170	740	1,530	470	155
34,000	35,000	4,170	4,170	1,840	1,530	1,100	155
35,000	36,000	5,750	5,750	1,840	1,530	1,100	155
36,000	38,000	8,250	8,250	2,210	1,820	1,820	280
38,000	41,000	8,250	8,250	4,750	3,250	3,250	1,500
41,000	44,000	8,250	8,250	4,750	6,250	6,250	280 <sup>7</sup>

- 9 (1) Subject to the following provisions of this paragraph, the preceding provisions of this Schedule apply in relation to licences taken out after 9th March 1999.
- (2) Sub-paragraph (3) below applies where—
- (a) a pre-commencement licence was taken out for a goods vehicle at a rate applicable to a vehicle with a revenue weight falling within a specified range of weights; and
  - (b) the revenue weight of the vehicle at any time on or after 17th April 1999 (though still within the specified range of weights mentioned in paragraph (a) above) is or has been one which, for the purposes of taking out a licence for that vehicle after 9th March 1999, would fall in a range of weights attracting a rate of duty higher than that attracted by the vehicle's licensed weight.
- (3) For the purposes of section 15 of the <sup>M2</sup>Vehicle Excise and Registration Act 1994 (vehicles becoming chargeable at a higher rate) any use of the vehicle on a public road at a time on or after 17th April 1999 when its revenue weight is or was within sub-paragraph (2)(b) above shall be treated as a use of the vehicle so as to subject it to a rate of duty higher than that at which the pre-commencement licence was taken out.
- (4) Sub-paragraph (5) below applies where—
- (a) a pre-commencement licence was taken out for a goods vehicle at a rate applicable to a vehicle with a revenue weight falling within a specified range of weights;
  - (b) the revenue weight of the vehicle is or has been increased at a time after 9th March 1999; and
  - (c) the revenue weight of the vehicle immediately after the increase (though still within the specified range of weights mentioned in paragraph (a) above) is or was one which, for the purposes of taking out a licence for that vehicle after 9th March 1999, would fall in a range of weights attracting a rate of duty higher than that attracted by the vehicle's licensed weight.
- (5) For the purposes of section 15 of the <sup>M3</sup>Vehicle Excise and Registration Act 1994 (vehicles becoming chargeable at a higher rate) any use of the vehicle on a public road after the increase in its revenue weight shall be treated (if it would not otherwise be so treated by virtue of sub-paragraph (3) above) as a use of the vehicle so as to subject it to a rate of duty higher than that at which the pre-commencement licence was taken out.

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(6) In this paragraph—

“licensed weight”, in relation to a vehicle, means the revenue weight of the vehicle at the time when the pre-commencement licence for that vehicle was taken out; and

“pre-commencement licence” means a licence taken out on or before 9th March 1999 and in force after that date.

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**Marginal Citations**

**M2** 1994 c.22.

**M3** 1994 c.22.

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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):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note