

SCHEDULE 1

MODIFICATIONS OF SCHEDULE 4 TO THE 1971 ACT

4. For paragraph 6 of Part I substitute—

“6.—(1) The annual rate of duty applicable to a farmer’s goods vehicle or a showman’s goods vehicle—

- (a) which has a plated gross weight or plated train weight not exceeding 3,500 kilograms; or
- (b) which has no such weight but has a design weight not exceeding 3, 500 kilograms,

is £85.

(2) The annual rate of duty applicable to a farmer’s goods vehicle or a showman’s goods vehicle—

- (a) which has a plated gross weight or plated train weight exceeding 3, 500 kilograms but not exceeding 7,500 kilograms; or
- (b) which has no such weight but has a design weight exceeding 3,500 kilograms,

is £100.

(3) The annual rate of duty applicable to a farmer’s goods vehicle or a showman’s goods vehicle which has a plated gross weight or plated train weight exceeding 7,500 kilograms shall be determined in accordance with paragraphs 2 to 4 above but on the assumptions specified in sub-paragraph (4) below.

(4) The assumptions referred to in sub-paragraph (3) above are—

- (a) that the rates of duty specified in the tables in paragraphs 2 and 4 above are—
 - (i) in the case of a farmer’s goods vehicle, sixty per cent; and
 - (ii) in the case of a showman’s goods vehicle, twenty-five per cent,of the rates actually specified in the tables (but subject to sub-paragraph (5) below); and
- (b) that the amount of the trailer supplement under paragraph 3 above in the case of a showman’s goods vehicle is £80.

(5) Where a rate arrived at in accordance with sub-paragraph (4) above would be an amount which is not a multiple of £5, the rate shall—

- (a) where it would on division by five produce a remainder of £2.50 or more, be rounded up to the nearest amount which is such a multiple; and
- (b) otherwise, be rounded down to the nearest amount which is such a multiple.

(6) Notwithstanding sub-paragraphs (3) to (5) above—

- (a) the annual rate of duty applicable to a farmer’s goods vehicle which is a rigid goods vehicle with two axles and has a plated gross weight exceeding 14,000 kilograms but not exceeding 15,000 kilograms is £490;
- (b) the annual rate of duty applicable to a showman’s goods vehicle which has a plated gross weight or plated train weight exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100;
- (c) the annual rate of duty applicable to a showman’s goods vehicle which is a rigid goods vehicle with four or more axles and has a plated gross weight exceeding 12,000 kilograms but not exceeding 21,000 kilograms is £90; and

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- (d) the annual rate of duty applicable to a showman's goods vehicle which is a rigid goods vehicle with four or more axles and has a plated gross weight exceeding 31,000 kilograms but not exceeding 32,000 kilograms is £1,060."