

Status: Point in time view as at 01/09/1994. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Vehicle Excise and Registration Act 1994, Cross Heading: Rigid goods vehicles exceeding 7,500 kilograms plated gross weight or relevant maximum weight is up to date with all changes known to be in force on or before 28 June 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

Rigid goods vehicles exceeding 7,500 kilograms plated gross weight or relevant maximum weight

- 9 (1) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- (a) the plated gross weight (or relevant maximum weight) of the vehicle, and
 - (b) the number of axles on the vehicle.

Plated gross weight (or relevant maximum weight) of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000		820	340
19,000	21,000		990	340
21,000	23,000		1,420	490
23,000	25,000		2,160	800
25,000	27,000		2,260	1,420

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27,000	29,000	2,240
29,000	31,000	3,250
31,000	32,000	4,250

(2) This paragraph is subject to paragraphs 8(2)(b) and (c) and 12.

VALID FROM 01/01/1999

- ^{F1}9A (1) This paragraph applies to a rigid goods vehicle which—
- is a vehicle with respect to which the reduced pollution requirements are satisfied;
 - is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 9(2); and
 - has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies shall be determined in accordance with the table set out in paragraph 9B by reference to—
- the revenue weight of the vehicle, and
 - the number of axles on the vehicle.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be £4,670.]

Textual Amendments

- F1** Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

VALID FROM 01/01/1999

^{F2}9B That table is as follows—

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	150	150	150
7,500	12,000	150	150	150

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12,000	13,000	150	150	150
13,000	14,000	150	150	150
14,000	15,000	340	150	150
15,000	17,000	820	150	150
17,000	19,000	820	350	150
19,000	21,000	820	520	150
21,000	23,000	820	970	150
23,000	25,000	820	1,730	330
25,000	27,000	820	1,840	970
27,000	29,000	820	1,840	1,820
29,000	31,000	820	1,840	2,860
31,000	44,000	820	1,840	3,900

Textual Amendments

F2 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with paragraph 9, to a rigid goods vehicle which has a plated gross weight (or relevant maximum weight) exceeding 12,000 kilograms and which is used for drawing a trailer which—
- (a) has a plated gross weight (or relevant maximum weight) exceeding 4,000 kilograms, and
 - (b) when so drawn, is used for the conveyance of goods or burden,
- shall be increased by the amount of the supplement (the “trailer supplement”) which is appropriate to the plated gross weight (or relevant maximum weight) of the trailer being drawn.
- (2) Where the plated gross weight (or relevant maximum weight) of the trailer—
- (a) exceeds 4,000 kilograms, but
 - (b) does not exceed 12,000 kilograms,
- the amount of the trailer supplement is £130.
- (3) Where the plated gross weight (or relevant maximum weight) of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is £360.
- (4) This paragraph is subject to paragraph 12.

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