

Changes to legislation: Vehicle Excise and Registration Act 1994, Part VIII is up to date with all changes known to be in force on or before 25 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) View outstanding changes

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART VIII

GOODS VEHICLES

Basic rate

^{F1}8

Textual Amendments

- F1** Sch. 1 para. 8 repealed (1.5.1995 with application as in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 14(1)(2), 16, Sch. 29 Pt. V(2) Note

[^{F2}Rigid goods vehicles exceeding 3,500 kgs revenue weight]

Textual Amendments

- F2** Sch. 1 para. 9 cross-heading substituted (with effect in accordance with s. 83(10) of the amending Act) by Finance Act 2014 (c. 26), s. 83(5)

- 9 (1) [^{F3}Subject to sub-paragraphs (2) and (3) [^{F4}and paragraph 11D],] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which ^{F5}... has [^{F6}a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- the [^{F7}the revenue weight] of the vehicle, and
 - the number of axles on the vehicle.

^{F8} Revenue 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	£	£	£
3,500	7,500	165	165	165
7,500	11,999	200	200	200

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11,999	14,000	95	95	95
14,000	15,000	105	95	95
15,000	19,000	300	95	95
19,000	21,000	300	125	95
21,000	23,000	300	210	95
23,000	25,000	300	300	210
25,000	27,000	300	300	300
27,000	44,000	300	300	560]

- [^{F9}(2) The annual rate of vehicle excise duty applicable—
- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, ^{F10} ...
 - (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [^{F11}and
 - (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]
- shall be the basic goods vehicle rate.
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [^{F12}which—
- ^{F13}(a)
 - (b) has a revenue weight exceeding 44,000 kilograms, and
 - (c) is not an island goods vehicle,
- shall be [^{F14}£1,585].]
- (4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle [^{F15}which—
- ^{F16}(a)
 - (b) 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
- ^{F17}(5)

Textual Amendments

F3 Words in Sch. 1 para. 9(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(a\), 16](#)

F4 Words in Sch. 1 para. 9(1) inserted (with effect in accordance with s. 22(6) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(2\)\(a\)](#)

F5 Words in Sch. 1 para. 9(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(i\)](#)

F6 Words in Sch. 1 para. 9(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(b\), 16](#)

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- F7** Words in Sch. 1 para. 9(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(3\)\(c\), 16](#)
- F8** Sch. 1 para. 9(1) Table substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(3\)](#)
- F9** Sch. 1 para. 9(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for Sch. 1 para. 9(2) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(5\), 16](#)
- F10** Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\)](#) Note
- F11** Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(4\)\(11\)](#)
- F12** Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by [1998 c. 36, s. 16, Sch. 1 para. 8\(2\); S.I. 1998/3092, art. 2](#)
- F13** Sch. 1 para. 9(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(ii\)](#)
- F14** Word in Sch. 1 para. 9(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(4\)](#)
- F15** Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by [1998 c. 36, s. 16, Sch. 1 para. 8\(3\); S.I. 1998/3092, art. 2](#)
- F16** Sch. 1 para. 9(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(d\)\(iii\)](#)
- F17** Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165, Sch. 1 para. 8\(4\), Sch. 27 Pt. I\(3\); S.I. 1998/3092, art. 2](#)

F189A

Textual Amendments

- F18** Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 7](#)

F189B

Textual Amendments

- F18** Sch. 1 paras. 9A, 9B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 7](#)

[**F19**10 (1) This paragraph applies to relevant rigid goods vehicles.

- (2) A “relevant rigid goods vehicle” is a rigid goods vehicle which—
 - (a) has a revenue weight exceeding 11,999 kgs,
 - (b) is not a vehicle falling within paragraph 9(2), and
 - (c) is used for drawing a trailer which has a plated gross weight exceeding 4,000 kgs and when so drawn is used for the conveyance of goods or burden.

[**F20**(2A) In this paragraph, references to “the tables” are to the tables mentioned in sub-paragraph (6).]

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- (3) The annual rate of vehicle excise duty applicable to a relevant rigid goods vehicle is to be determined in accordance with the ^{F21}... tables by reference to—
- whether or not the vehicle has road-friendly suspension,
 - the number of axles on the vehicle,
 - the [^{F22}vehicle excise duty band] for the vehicle (see column (1) in the tables),
 - the plated gross weight of the trailer (see columns (2) and (3) in the tables), and
 - the total of the revenue weight for the vehicle and the plated gross weight of the trailer (the “total weight”) (see columns (4) and (5) in the tables).
- (4) For the purposes of this paragraph a vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither —
- an air suspension (that is, a suspension system in which at least 75% of the spring effect is caused by an air spring), nor
 - a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive 96/53/EC.

^{F23}(5A) The “vehicle excise duty band” in relation to a vehicle is determined in accordance with the following table—

<i>Revenue weight of vehicle</i>		<i>2 axle vehicle</i>	<i>3 axle vehicle</i>	<i>4 or more axle vehicle</i>
<i>Exceeding</i>	<i>Not exceeding</i>			
<i>kgs</i>	<i>kgs</i>	<i>Band</i>	<i>Band</i>	<i>Band</i>
11,999	15,000	B(T)	B(T)	B(T)
15,000	21,000	D(T)	B(T)	B(T)
21,000	23,000	E(T)	C(T)	B(T)
23,000	25,000	E(T)	D(T)	C(T)
25,000	27,000	E(T)	D(T)	D(T)
27,000	44,000	E(T)	E(T)	E(T)]

- (6) The tables are arranged as follows—
- table 1 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 2 axles;
 - table 2 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 3 axles;
 - table 3 applies to relevant rigid goods vehicles with road-friendly suspension on which there are 4 or more axles;
 - table 4 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 2 axles;
 - table 5 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 3 axles;
 - table 6 applies to relevant rigid goods vehicles which do not have road-friendly suspension and on which there are 4 or more axles.

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TABLE 1

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 2 AXLES

<i>[^{F24}Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		27,000	230
B(T)	12,000			33,000	295
B(T)	12,000		33,000	36,000	401
B(T)	12,000		36,000	38,000	319
B(T)	12,000		38,000		444
D(T)	4,000	12,000		30,000	365
D(T)	12,000			38,000	430
D(T)	12,000		38,000		444

TABLE 2

VEHICLES WITH ROAD-FRIENDLY SUSPENSION AND 3 AXLES

<i>[^{F24}Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		33,000	230
B(T)	12,000			38,000	295
B(T)	12,000		38,000	40,000	392
B(T)	12,000		40,000		295
C(T)	4,000	12,000		35,000	305
C(T)	12,000			38,000	370
C(T)	12,000		38,000	40,000	392
C(T)	12,000		40,000		370
D(T)	4,000	10,000		33,000	365

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D(T)	4,000	10,000	33,000	36,000	401
D(T)	10,000	12,000		38,000	365
D(T)	12,000				430

TABLE 3

VEHICLES WITH ROAD-FRIENDLY
SUSPENSION AND 4 OR MORE AXLES

<i>[^{F24}Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	12,000			535
E(T)	12,000				600

TABLE 4

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 2 AXLES

<i>[^{F24}Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		27,000	230
B(T)	12,000			31,000	295
B(T)	12,000		31,000	33,000	401
B(T)	12,000		33,000	36,000	609
B(T)	12,000		36,000	38,000	444

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B(T)	12,000		38,000		604
D(T)	4,000	12,000		30,000	365
D(T)	12,000			33,000	430
D(T)	12,000		33,000	36,000	609
D(T)	12,000		36,000	38,000	444
D(T)	12,000		38,000		604

TABLE 5

VEHICLES WITHOUT ROAD-FRIENDLY SUSPENSION WITH 3 AXLES

<i>[^{F24}Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>	<i>gross weight of</i>	<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	10,000		29,000	230
B(T)	4,000	10,000	29,000	31,000	289
B(T)	10,000	12,000		33,000	230
B(T)	12,000			36,000	295
B(T)	12,000		36,000	38,000	392
B(T)	12,000		38,000		542
C(T)	4,000	10,000		31,000	305
C(T)	4,000	10,000	31,000	33,000	401
C(T)	10,000	12,000		35,000	305
C(T)	12,000			36,000	370
C(T)	12,000		36,000	38,000	392
C(T)	12,000		38,000		542
D(T)	4,000	10,000		31,000	365
D(T)	4,000	10,000	31,000	33,000	401
D(T)	4,000	10,000	33,000	35,000	609
D(T)	10,000	12,000		36,000	365
D(T)	10,000	12,000	36,000	37,000	392
D(T)	12,000			38,000	430
D(T)	12,000		38,000		542

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TABLE 6

VEHICLES WITHOUT ROAD-FRIENDLY
 SUSPENSION WITH 4 OR MORE AXLES

<i>[^{F24}Vehicle excise duty band]</i>	<i>Plated gross weight of trailer</i>		<i>Total weight</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>Exceeding (kgs)</i>	<i>Not exceeding (kgs)</i>	<i>£</i>
B(T)	4,000	12,000		35,000	230
B(T)	12,000				295
C(T)	4,000	12,000		37,000	305
C(T)	12,000				370
D(T)	4,000	10,000		36,000	365
D(T)	4,000	10,000	36,000	37,000	444
D(T)	10,000	12,000		39,000	365
D(T)	12,000				430
E(T)	4,000	10,000		38,000	535
E(T)	4,000	10,000	38,000		604
E(T)	10,000	12,000			535

(7) The annual rate of vehicle excise duty for a relevant rigid goods vehicle which does not fall within any of tables 1 to 6 is £609.]

Textual Amendments

- F19** Sch. 1 para. 10 substituted (with effect in accordance with s. 82(3) of the amending Act) by Finance Act 2014 (c. 26), s. 82(1)
- F20** Sch. 1 para. 10(2A) inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(2), 12
- F21** Word in Sch. 1 para. 10(3) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(a), 12
- F22** Words in Sch. 1 para. 10(3)(c) substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(3)(b), 12
- F23** Sch. 1 para. 10(5A) substituted for Sch. 1 para. 10(5) (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(4), 12
- F24** Words in Sch. 1 para. 10 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 11(5), 12

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Tractive units exceeding 7,500 kilograms train weight

- 11 (1) [F25Subject to sub-paragraphs (2) and (3),][F26 and [F27paragraphs 11C and 11D]] the annual rate of vehicle excise duty applicable to a tractive unit which F28... has [F29a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following [F30tables] by reference to—
- (a) the [F31revenue 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.

[F32TABLE 1

TRACTIVE UNIT WITH TWO AXLES

<i>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,500	11,999	165	165	165
11,999	22,000	80	80	80
22,000	23,000	84	80	80
23,000	25,000	151	80	80
25,000	26,000	265	100	80
26,000	28,000	265	146	80
28,000	31,000	300	300	80
31,000	33,000	560	560	210
33,000	34,000	560	609	210
34,000	38,000	690	690	560
38,000	44,000	850	850	850

TABLE 2

TRACTIVE UNIT WITH THREE OR MORE AXLES

<i>Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>
<i>kgs</i>	<i>kgs</i>	<i>£</i>	<i>£</i>	<i>£</i>

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3,500	11,999	165	165	165
11,999	25,000	80	80	80
25,000	26,000	100	80	80
26,000	28,000	146	80	80
28,000	29,000	210	80	80
29,000	31,000	289	80	80
31,000	33,000	560	210	80
33,000	34,000	609	300	80
34,000	36,000	609	300	210
36,000	38,000	690	560	300
38,000	44,000	850	850	560]

^{F33}(2) The annual rate of vehicle excise duty applicable—

- (a) to any tractive unit which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, ^{F34}...
- (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, ^{F35}and
- (c) to any tractive unit to which a semi-trailer is attached which is used loaded only in connection with a person learning to drive the tractive unit or taking a driving test.]

shall be the basic goods vehicle rate.

^{F33}(3) The annual rate of vehicle excise duty applicable to a tractive unit [^{F36}which—

- ^{F37}(a)
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be [^{F38}£1,585].]

^{F33}(4) In sub-paragraph (2) 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 [^{F39}which—

- ^{F40}(a)
- (b) 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.

^{F41}(5)

Textual Amendments

- F25** Words in Sch. 1 para. 11(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(a\), 16](#)
- F26** Words in Sch. 1 para. 11(1) 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\(1\)\(a\)](#)

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- F27** Words in Sch. 1 para. 11(1) substituted (with effect in accordance with s. 22(6) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 22\(3\)\(a\)](#)
- F28** Words in Sch. 1 para. 11(1) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(i\)](#)
- F29** Words in Sch. 1 para. 11(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(b\), 16](#)
- F30** Word in Sch. 1 para. 11(1) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(6\)\(a\)](#)
- F31** Words in Sch. 1 para. 11(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(c\), 16](#)
- F32** Sch. 1 para. 11(1) Tables 1, 2 substituted for Sch. 1 para. 11(1) Table (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(6\)\(b\)](#)
- F33** Sch. 1 para. 11(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for Sch. 1 para. 11(2) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(13\), 16](#)
- F34** Word immediately preceding Sch. 1 para. 11(2)(b) substituted (29.4.1996 with effect in accordance with s. 17 of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 41 Pt. II\(2\) Note](#)
- F35** Sch. 1 para. 11(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 18\(6\)\(11\)](#)
- F36** Sch. 1 para. 11(3)(a)-(c) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(3) by [1998 c. 36, s. 16, Sch. 1 para. 11\(2\); S.I. 1998/3092, art. 2](#)
- F37** Sch. 1 para. 11(3)(a) omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(ii\)](#)
- F38** Word in Sch. 1 para. 11(3) substituted (with effect in accordance with s. 83(10) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 83\(7\)](#)
- F39** Sch. 1 para. 11(4)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(4) by [1998 c. 36, s. 16, Sch. 1 para. 11\(3\); S.I. 1998/3092, art. 2](#)
- F40** Sch. 1 para. 11(4)(a) and word omitted (with effect in accordance with Sch. 18 paras. 12-14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 10\(e\)\(iii\)](#)
- F41** Sch. 1 para. 11(5) repealed (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, ss. 16, 165, Sch. 1 para. 11\(4\), Sch. 27 Pt. I\(3\) Note; S.I. 1998/3092, art. 2](#)

^{F42}11A

Textual Amendments

- F42** Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 8](#)

^{F42}11B

Textual Amendments

- F42** Sch. 1 paras. 11A, 11B omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 18 para. 8](#)

[^{F43}11(1) This paragraph applies to a tractive unit that—

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- (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) ^{F44}[^{F45}... The] annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—
- (a) ^{F46}... [^{F47}£10];
 - ^{F48}(b)]

Textual Amendments

F43 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)**

F44 Words in Sch. 1 para. 11C(2) omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of **Finance Act 2014 (c. 26), s. 83(8)(a)**

F45 Words in Sch. 1 para. 11C(2) substituted (with effect in accordance with s. 22(6) of the amending Act) by **Finance Act 2011 (c. 11), s. 22(4)**

F46 Words in Sch. 1 para. 11C(2)(a) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 9(a)**

F47 Word in Sch. 1 para. 11C(2)(a) substituted (with effect in accordance with s. 83(10) of the amending Act) by **Finance Act 2014 (c. 26), s. 83(8)(b)**

F48 Sch. 1 para. 11C(2)(b) omitted (with effect in accordance with Sch. 18 paras. 13, 14, 16 of the amending Act) by virtue of **Finance Act 2014 (c. 26), Sch. 18 para. 9(b)**

.....
^{F49}11D

Textual Amendments

F49 Sch. 1 para. 11D and cross-heading omitted (with effect in accordance with s. 83(10) of the amending Act) by virtue of **Finance Act 2014 (c. 26), s. 83(9)**

Farmers' goods vehicles and showmen's goods vehicles

^{F50}12

Textual Amendments

F50 Sch. 1 para. 12 repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, ss. 19, 162, **Sch. 4 paras. 14(14), 16, Sch. 29 Pt. V(2)** Note

Changes to legislation: *Vehicle Excise and Registration Act 1994, Part VIII is up to date with all changes known to be in force on or before 25 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) View outstanding changes*

Vehicles with reduced plated weights

- 13 (1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if ^{F51}its revenue weight were such lower weight as may be specified] in the application.
- (2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—
- (a) conditions prescribed by the regulations, or
 - (b) such further conditions as the Secretary of State may think fit to impose in any particular case.

Textual Amendments

F51 Words in Sch. 1 para. 13(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, Sch. 4 paras. 14(15), 16

Vehicles for conveying machines

- 14 A vehicle which—
- (a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,
 - ^{F52}(b)
 - ^{F52}(c)
- is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

Textual Amendments

F52 Sch. 1 para. 14(b)(c) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(16), 16, Sch. 29 Pt. V(2) Note

Goods vehicles used partly for private purposes

- ^{F53}15

Textual Amendments

F53 Sch. 1 para. 15 repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(15), 205, Sch. 41 Pt. II(2) Note

Exceptions

- 16 (1) This Part does not apply to—
- (a) a vehicle to which Part II, IV, ^{F54}. . . V or VII applies, ^{F55}. . .

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^{F55}(b)

- (2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in sub-paragraph (2) of that paragraph.

Textual Amendments

F54 Words in Sch. 1 para. 16(1)(a) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, **Sch. 33 Pt. 1(3)**

F55 Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, **Sch. 41 Pt. II(2)** Note

Meaning of “trailer”

- 17 (1) In this Part “trailer” does not include—
 - (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material, [^{F56}or]
 - (b) a snow plough,
 - ^{F57}(c)
 - ^{F57}(d)
 - ^{F57}(e)
- ^{F57}(2)

Textual Amendments

F56 Word in Sch. 1 para. 17(1)(a) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 paras. 14(17)(a), 16**

F57 Sch. 1 para. 17(1)(c)-(e)(2) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 para. 14(17)(b)(18), 16, Sch. 29 Pt. V(2)** Note

^{F58} *Meaning of “island goods vehicle”*

Textual Amendments

F58 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 paras. 14(19), 16**

- ^{F59}18 (1) In this Part “island goods vehicle” means any goods vehicle which—
 - (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—

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- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—
- “island” includes anything that is an island only when the tide reaches a certain height;
 - “landing place” means any place at which vehicles are disembarked after sea journeys;
 - “mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and
 - “road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;
- and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.]

Textual Amendments

- F59** Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19](#), [Sch. 4 paras. 14\(19\)](#), [16](#)

Changes to legislation: Vehicle Excise and Registration Act 1994, Part VIII is up to date with all changes known to be in force on or before 25 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) View outstanding changes

^{F60} Other expressions

Textual Amendments

F60 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(8\)\(11\)](#)

^{F61}19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the ^{M1}Road Traffic Act 1988.

(2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.]

Textual Amendments

F61 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(8\)\(11\)](#)

Marginal Citations

M1 [1988 c. 52.](#)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Part VIII is up to date with all changes known to be in force on or before 25 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.

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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):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)