

Status: Point in time view as at 06/09/1991.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Cross Heading: Tractor units exceeding 12 tonnes plated train weight. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4]

Textual Amendments

- F1** Sch. 4 substituted in relation to licences first having effect after 30.9.1982 (superseding other provisions not printed in this edition applicable to licences taken out after after 9.3.1982) by virtue of [Finance Act 1982 \(c. 39\)](#), s. 5(4)(7). Sch. 5 Pt. A

Modifications etc. (not altering text)

- C1** Sch. 4: power to modify conferred (27.7.1993) by [1993 c. 34](#), s.21(1)

GENERAL PROVISIONS

Tractor units exceeding 12 tonnes plated train weight

- 4 (1) This paragraph applies to a tractor unit which has a plated train weight exceeding [^{F1}12,000 kilograms].
- (2) The annual rate of duty applicable to a tractor unit to which this paragraph applies and which has not more than two axles shall be determined, subject to the following provisions of this Schedule, in accordance with Table C in Part II of this Schedule by reference to—
- (a) the plated train weight of the tractor unit; and
 - (b) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.
- (3) The annual rate of duty applicable to a tractor unit to which this paragraph applies and which has three or more axles shall be determined subject to the following provisions of this Schedule in accordance with Table D in Part II of this Schedule by reference to—
- (a) the plated train weight of the tractor unit; and
 - (b) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Textual Amendments

- F1** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 5](#) (in relation to licences taken out after 30.9.1990)

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