

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Cross Heading: Vehicles chargeable at the basic rate of duty. (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 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

Vehicles chargeable at the basic rate of duty

- 1 (1) Subject to [^{F2}paragraph] 6 below, the annual rate of duty applicable to a goods vehicle—
- (a) which has a plated gross weight or a plated train weight which [^{F3}exceeds 3,500 kilograms but does not exceed 7,500 kilograms]; or
 - [^{F4}(aa) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of paragraph 9(2A)(c) below and is not a vehicle of a prescribed class; or]
 - (b) which has neither a plated gross weight nor a plated train weight but which has [^{F5}a design weight which exceeds 3,500 kilograms]; or
 - (c) which is a tower wagon, having [^{F6}a plated gross weight exceeding 3,500 kilograms or, in the case of a vehicle which has no such weight, a design weight exceeding 3,500 kilograms];
- shall be [^{F7}£150].
- (2) Any references in the following provisions of this Schedule to the basic rate of duty is a reference to the annual rate of duty for the time being applicable to vehicles falling within sub-paragraph (1) above.

Textual Amendments

- F2** Word in [Sch. 4 para. 1\(1\)](#) substituted (3.5.1994) by [1994 c. 9, s. 5, Sch. 2 para. 19\(2\)](#)
- F3** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\), s. 5\(3\)\(9\), Sch. 2 Pt. II para. 2\(2\)](#) (in relation to licences taken out after 30.9.1990)
- F4** [Sch. 4 para. 1\(1\)\(aa\)](#) inserted (3.5.1994) by [1994 c. 9, s. 5, Sch. 2 para. 19\(2\)](#)

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- F5** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), **Sch. 2 Pt. II para. 2(3)** (in relation to licences taken out after 30.9.1990)
- F6** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), **Sch. 2 Pt. II para. 2(4)** (in relation to licences taken out after 30.9.1990)
- F7** Words in [Sch. 4 Pt. I para. 1\(1\)](#) substituted (27.7.1993 with application in relation to licences taken out after 16.3.1993) by virtue of [1993 c. 34, s. 17\(5\)\(8\)](#)

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