

Status: Point in time view as at 26/07/1991.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), SCHEDULE 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ANNUAL RATES OF DUTY ON TRACTORS, ETC.

PART I

- 1 The annual rate of duty applicable to a mechanically propelled vehicle of a description specified in the first column of Part II of this Schedule shall, [^{F1}be the rate specified in relation to vehicles of that description in the second column of that Part.]

Textual Amendments

- F1** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#) s. 5(2)(a)(8)

- [^{F2}1A In this Schedule “special machine” means

- (a) a tractor;
- (b) an agricultural engine;
- (c) a digging machine;
- (d) a mobile crane;
- (e) a works truck; or
- (f) a mowing machine.]

Textual Amendments

- F2** [Sch. 3 Pt. I para. 1A](#) inserted by [Finance Act 1989 \(c. 26, SIF 107:2\)](#) s. 8(1), [Sch. 2 para. 2\(a\)](#) (for the purposes referred to in s. 8(1))

- [^{F3}2 In this Schedule “tractor” means a vehicle which is either—

- (a) an agricultural tractor, or
- (b) a tractor (other than an agricultural tractor) that is—
 - (i) designed and constructed primarily for use otherwise than on roads, and
 - (ii) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.]

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Textual Amendments

- F3** Sch. 3 Pt. 1 para. 2 substituted by Finance Act 1989 (c. 26, SIF 107:2) s. 8(1), Sch. 2 para. 2(b) (for the purposes referred to in s. 8(1))

- 3 In this Schedule “digging machine” means a vehicle designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be used for that purpose; and
 - (b) when so proceeding, [^{F4}does not carry any load except] such as is necessary for its propulsion or equipment.

Textual Amendments

- F4** Words substituted by Finance Act 1989 (c. 26, SIF 107:2), s. 8(1), Sch. 2 para. 2(c) (for the purposes referred to in s. 8(1))

- 4 In this Schedule “mobile crane” means a vehicle designed and constructed as a mobile crane which—
- (a) is used on public roads only either as a crane in connection with work being carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where it is to be used as a crane; and
 - (b) when so proceeding [^{F5}does not carry any load except] such as is necessary for its propulsion or equipment.

Textual Amendments

- F5** Words substituted by Finance Act 1989 (c. 26, SIF 107:2), s. 8(1), Sch. 2 para. 2(c) (for the purposes referred to in s. 8(1))

- 5 In this Schedule “works truck” means a goods vehicle (within the meaning of Schedule 4 to this Act) designed for use in private premises and used on public roads only for carrying goods between such premises and a vehicle on a road in the immediate vicinity, or in passing from one part of any such premises to another or to other private premises in the immediate vicinity, or in connection with road works while at or in the immediate vicinity of the site of such works.

^{F6}

5A

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Textual Amendments

- F6** Sch. 3 Pt. I para. 5A repealed by Finance Act 1989 (c.26, SIF 107:2), ss. 8(1), 187(1), Sch. 2 para. 2(e), Sch. 17 Pt. II note 2 (for the purposes referred to in s. 8(1))

- 6 In this Schedule “haulage vehicle” means a vehicle [^{F7}(other than a special machine, a recovery vehicle or a vehicle to which Schedule 4A to this Act applies)] which is constructed and used on public roads for haulage solely and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment.

Textual Amendments

- F7** Words substituted by virtue of Finance Act 1989 (c. 26, SIF 107:2), s. 8(1), Sch. 2 para. 2(f) (for the purposes referred to in s. 8(1)) and by Finance Act 1988 (c. 39, SIF 107:2) s. 4(3)(a),(7)(9), Sch. 2 Pt. II para. 3 (which was repealed by Finance Act 1989 (c. 26, SIF 107:2) s. 187(1), Sch. 17 Pt. II)

- 7 In this Schedule “showman’s vehicle” means a vehicle registered under this Act in the name of a person following the business of a travelling showman and used solely by him for the purposes of his business and for no other purpose. ^{F8}

Textual Amendments

- F8** Sch. 3 Pt. I para. 8 added by Finance Act 1987 (c. 16, SIF 107:2), s. 2(5), Sch. 1 Pt. II paras. 1, 2 (for the purposes referred to in s. 2(5))

- 8 (1) In this Schedule “recovery vehicle” means, subject to the provisions of this paragraph, a vehicle which is either constructed or permanently adapted primarily for the purposes of lifting, towing and transporting a disabled vehicle or for any one or more of those purposes.
- (2) Subject to sub-paragraph (3) below, a vehicle which is constructed or permanently adapted as mentioned in sub-paragraph (1) above shall not be a recovery vehicle if at any time it is used for any purpose other than—
- the recovery of a disabled vehicle;
 - the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped;
 - the removal of a disabled vehicle from premises to which it was taken for repair to other premises at which it is to be repaired or scrapped; and
 - carrying . . . ^{F9} fuel and other liquids required for its propulsion and tools and other articles required for the operation of or in connection with apparatus designed to lift, tow or transport a disabled vehicle [^{F10}and
 - any purpose prescribed for the purposes of this sub-paragraph]

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- (3) At any time when a vehicle is being used for purposes specified in paragraphs (a) and (b) of sub-paragraph (2) above, the following uses shall be disregarded in determining whether the vehicle is a recovery vehicle—
- (a) use for the carriage of any person who immediately before a vehicle became disabled, was the driver of or a passenger in that vehicle;
 - (b) use for the carriage of any goods which, immediately before a vehicle became disabled, were being carried in the disabled vehicle; and
 - (c) use for any purpose prescribed for the purposes of this ^{F11}sub-paragraph.]
- ^{F12}(4) A vehicle which is constructed or permanently adapted as mentioned in sub-paragraph (1) above shall not be a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified by an order of the Secretary of State made for the purposes of this sub-paragraph.
- (5) The power to make an order under sub-paragraph (4) above shall be exercisable by statutory instrument; but no such order shall be made unless a draft of it has been laid before and approved by a resolution of each House of Parliament.]

Textual Amendments

F9 Words repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 9, 187(1), [Sch. 17 Pt. II](#) Note 1

F10 Words added by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), [s. 4\(3\)\(b\)](#)

F11 Word substituted by [Finance Act 1988 \(c. 9, SIF 107:2\)](#), [s. 4\(3\)\(c\)](#)

F12 [Sch. 3 Pt. I para. 8\(4\)\(5\)](#) inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), [s. 4\(3\)\(d\)](#)

^{F13}PART II U.K.

Textual Amendments

F13 [Sch. 3 Pt. II](#) substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), [s. 5\(2\)\(b\)](#), [Sch. 2 Pt. I](#) (in relation to licences taken out after 20.3.1990)

Description of vehicle	Rate of duty
	£
1. Special machines	^{F14} 30.00]
2. Haulage vehicles, being showmen's vehicles	90.00
3. Haulage vehicles, not being showmen's vehicles	330.00
4. Recovery vehicles	^{F14} 75.00]]

Textual Amendments

F14 Words in [Sch. 3 Pt. II](#) substituted by [Finance Act 1991 \(c. 31, SIF 107:2\)](#), [s. 4\(4\)\(5\)](#) (in relation to licences taken out after 19.3.1991).

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