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SCHEDULES

SCHEDULE 4

ANNUAL RATES OF DUTY ON GOODS VEHICLES

PART I

- 1 (1) Subject to the provisions of this Schedule, the annual rate of duty applicable to a goods vehicle of a description specified in the first column of Table A in Part II of this Schedule shall, according to the unladen weight of the vehicle as set out in the second and third columns of that Table, be the initial rate specified in relation to vehicles of that description and that weight in the fourth column of that Table together with any additional rate so specified in the fifth column of that Table.
- (2) Subject to the provisions of this Schedule, if a goods vehicle of a description specified in the first column of Table B in Part II of this Schedule is used for drawing a trailer, the annual rate of duty applicable thereto in accordance with the foregoing subparagraph shall be increased by the amount specified in the fourth column of that Table in relation to vehicles of that description or, where the unladen weight of the vehicle is set out in the second and third columns of that Table, by the amount so specified in relation to vehicles of that description and weight.
- 2 Where a goods vehicle is partly used for private purposes, that is to say, otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business (including the performance by a local or public authority of its functions), duty shall (if apart from this paragraph it would be less) be chargeable by virtue of this Schedule at a rate equal to that which would be chargeable in respect of that goods vehicle if Schedule 5 to this Act were applicable to it instead of this Schedule.
- 3 Duty shall not be chargeable by virtue of this Schedule—
 - (a) in respect of a vehicle chargeable with duty by virtue of Schedule 1 to this Act;
 - (b) in respect of an agricultural machine as being a goods vehicle by reason of the fact that it is constructed or adapted for use and used for the conveyance of fanning or forestry implements fitted thereto for operation while so fitted;
 - (c) in respect of a mobile crane or works truck ; or
 - (d) in respect of a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not used for the conveyance thereof for hire or reward or for or in connection with a trade or business (including the performance by a local or public authority of its functions).
- 4 Without prejudice to paragraph 2 above a vehicle shall be treated for the purposes of this Schedule as a farmer's goods vehicle notwithstanding that it is partly used for private purposes as denned in the said paragraph 2 if, apart from that use, it would be a farmer's goods vehicle as defined in this Schedule.

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- 5 (1) A mechanically propelled vehicle constructed or adapted for use and used for the conveyance of a machine or contrivance and no other load except articles used in connection with the machine or contrivance, not being a vehicle for which an annual rate of duty is specified in Schedule 3 to this Act, shall, notwithstanding that the machine or contrivance is built in as part thereof, be chargeable with duty at the rate which would be applicable if the machine or contrivance were burden and were not included in the unladen weight of the vehicle.
- (2) A mobile concrete mixer which, but for its conveyance of the materials used by it in mixing concrete, would fall within the foregoing sub-paragraph, shall be chargeable with duty in accordance with that sub-paragraph and shall be so chargeable at the rate which would be applicable thereunder if so much of the weight of its built-in machine or contrivance as exceeds 30 hundredweight were burden and were not included in the unladen weight of the vehicle.
- 6 (1) Where a goods vehicle used for drawing a trailer has the trailer attached to it by partial superimposition, the vehicle and trailer shall, for the purpose of determining the annual rate of duty applicable to the vehicle, be treated as if they together formed a single vehicle, and the increase of duty provided for by paragraph 1(2) above shall not be chargeable.
- (2) The increase of duty provided for by the said paragraph 1(2) shall not be chargeable by reason of the use of a goods vehicle for drawing any vehicle which, if mechanically propelled, would be exempt from duty by virtue of section 4(1)(f) or (k) of this Act.
- 7 (1) This paragraph and paragraph 8 below apply to agricultural machines which do not draw trailers.
- (2) Subject to the provisions of this paragraph and the said paragraph 8, a vehicle to which this paragraph applies shall not be chargeable with duty by virtue of this Schedule by reason of the fact that it is constructed or adapted for use and used for the conveyance of such goods or burden as are hereinafter mentioned if they are carried in or on not more than one appliance, the appliance is fitted either to the front or to the back of the vehicle and the following conditions are satisfied:—
- (a) the appliance must be removable ;
 - (b) the area of the horizontal plane enclosed by vertical lines passing through the outside edges of the appliance must not, when the appliance is in the position in which it is carried when the vehicle is travelling and the appliance is loaded, exceed 7 square feet if it is carried at the front or 15 square feet if it is carried at the back.
- (3) The goods or burden referred to in the foregoing sub-paragraph are any goods or burden the haulage of which is permissible under paragraph 2(1)(a) to (e) of Schedule 3 to this Act.
- (4) The foregoing provisions of this paragraph shall not apply to the use of a vehicle on a public road more than 15 miles from a farm in the occupation of the person in whose name the vehicle is registered under this Act.
- (5) The foregoing provisions of this paragraph shall not apply to three-wheeled vehicles, or to any vehicle such that the distance between the centre of the area of contact with the road surface of—
- (a) a back wheel, in a case where only one appliance is being used for the carriage of goods or burden, and is fitted to the back of the vehicle,

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- (b) any wheel on one side of the vehicle, in any other case, and that of the nearest wheel on the other side is less than 4 feet.
- (6) For the purposes of this paragraph a vehicle having two wheels at the front shall, if the distance between them (measured between the centres of their respective areas of contact with the road) is less than 18 inches, be treated as a three-wheeled vehicle.
- 8 (1) The following provisions of this paragraph shall have effect in relation to any vehicle fitted with an appliance of any description prescribed for the purposes of all or any of sub-paragraphs (2) to (4) of this paragraph by regulations under this paragraph.
- (2) The limitation in paragraph 7(2) above to one appliance shall have effect as a limitation to two appliances of which at least one must be an appliance prescribed for the purposes of this sub-paragraph ; but if two appliances are used they must be fitted at opposite ends of the vehicle.
- (3) Regulations under this paragraph may provide for all or any of the following matters where an appliance prescribed for the purposes of this paragraph is being used, that is to say, that paragraph 7(2) above shall not apply unless the prescribed appliance is fitted to the prescribed end of the vehicle, or unless the use of the prescribed, or any, appliance is limited to prescribed goods or burden or to use in prescribed circumstances.
- (4) Regulations under this paragraph may provide that paragraph 7(2)(b) above shall not have effect in relation to appliances prescribed for the purposes of this sub-paragraph, but that in relation thereto paragraph 7(4) above shall have effect with the substitution of such shorter distance as may be prescribed.
- (5) In sub-paragraphs (2) to (4) of this paragraph references to use are references to use for the carriage of goods or burden; and regulations under this paragraph may make different provisions in relation to different descriptions of prescribed appliances.
- 9 (1) In this Schedule, unless the context otherwise requires—
- " agricultural machine " has the same meaning as in Schedule 3 to this Act;
 - " farmer's goods vehicle " means a goods vehicle registered under this Act in the name of a person engaged in agriculture and used on public roads solely by him for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purpose ;
 - " goods vehicle " means a mechanically propelled vehicle (including a tricycle as defined in Schedule 1 to this Act and weighing more than 8 hundredweight unladen) constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or otherwise ;
 - " mobile crane " has the same meaning as in Schedule 3 to this Act;
 - " showman's goods vehicle " means a showman's vehicle which is a goods vehicle and is permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act;
 - " showman's vehicle " has the same meaning as in Schedule 3 to this Act;
 - " tower wagon " means a goods vehicle—
- (a) into which there is built, as part of the vehicle, any expanding or extensible contrivance designed for facilitating the erection,

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inspection, repair or maintenance of overhead structures or equipment;
and

- (b) which is neither constructed nor adapted for use nor used for the conveyance of any load, except such a contrivance and articles used in connection therewith;

" works truck " has the same meaning as in Schedule 3 to this Act.

(2) In this Schedule " trailer " does not include—

- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material;
- (b) a snow plough ;
- (c) a road construction vehicle as defined in section 4(2) of this Act;
- (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer's goods vehicle ;
- (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn, or plant and materials for producing such gas.