

*Status: Point in time view as at 01/07/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994).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

## SCHEDULES

### SCHEDULE 1

Section 1.

#### ANNUAL RATES OF DUTY ON CERTAIN VEHICLES NOT EXCEEDING [F1450 KG.] IN WEIGHT UNLADEN

##### Textual Amendments

- F1** “450 kg” substituted by [Finance Act 1985 \(c. 54, SIF 107:2\)](#), [s. 4\(7\)\(8\)](#) (in relation to licences taken out after 19.3.1985)

### PART I

- 1 Subject to paragraph 2 below, 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, being a vehicle which does not exceed [F2450 kilograms] in weight unladen, shall be the rate specified in relation to vehicles of that description in the second column of the said Part II.

##### Textual Amendments

- F2** “450 kg” substituted by [Finance Act 1985 \(c. 54, SIF 107:2\)](#), [s. 4\(7\)\(8\)](#) (in relation to licences taken out after 19.3.1985)

- 2 Where a bicycle the cylinder capacity of whose engine exceeds 250 cubic centimetres—
- (a) is one [F3constructed before] 1933, and
  - (b) does not exceed [F4101.6 kilograms] in weight unladen,
- it shall be treated for the purposes of this Schedule as having an engine of cylinder capacity exceeding 150, but not exceeding 250, cubic centimetres.

##### Textual Amendments

- F3** Words substituted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), [s. 4\(2\)\(a\)\(9\)](#)  
**F4** “101.6 kilograms” substituted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), [s. 4\(2\)\(b\)\(9\)](#)

- 3 In this Schedule—

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“bicycle” includes a motor scooter, a bicycle with an attachment for propelling it by mechanical power and a bicycle to which a side-car is attached;

“tricycle” includes a motor scooter and a tricycle with an attachment for propelling it by mechanical power.

[<sup>F5</sup>“weight unladen” shall be construed in accordance with section 190(2) of the Road Traffic Act 1988.]

#### Textual Amendments

**F5** Words in [Sch. 1 para. 3](#) inserted by [Finance Act 1991 \(c. 31, SIF 107:2\)](#), [s. 4\(2\)\(5\)](#).

[<sup>F6</sup> In its application to Northern Ireland, this Part of this Schedule shall have effect as if—

- (a) in paragraph 2(a), for “1933” there were substituted “1935”; and
- (b) in paragraph 3, in the definition of “weight unladen”, for “section 190(2) of the Road Traffic Act 1988” there were substituted “Article 2(3) of the Road Traffic (Northern Ireland) Order 1981”.]

#### Textual Amendments

**F6** [Sch. 1 Pt. I para. 4](#) added (1.10.1991) by [Finance Act 1991 \(c. 31\)](#), [s. 10](#), [Sch. 3](#), [Pt. I para.20](#); [S.I. 1991/2021](#), [art.2](#)

## [<sup>F7</sup> PART II

#### Textual Amendments

**F7** Table in [Sch. 1 Pt. II](#) substituted (25.7.1991 in relation to licences taken out after 19.3.1991) by [Finance Act 1991 \(c. 31\)](#), [s. 4\(3\)\(5\)](#).

Description of vehicle	Rate of duty £
1. Bicycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres	15.00
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	30.00
3. Bicycles not included above	50.00
[ <sup>F8</sup> 4. Tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres	15.00

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<sup>F8</sup>5. Tricycles not included above 50.00]]

#### Textual Amendments

**F8** Sch. 1 Pt. II Table paras. 4, 5 substituted (16.3.1992 with application in relation to licences taken out after 10.3.1992) for para. 4 by Finance Act 1992 (c. 20), s. 4(2)(5)

## SCHEDULE 2

### ANNUAL RATES OF DUTY ON HACKNEY CARRIAGES

#### PART I

1 The annual rate of duty applicable to a hackney carriage . . . <sup>F9</sup> shall, subject to paragraph 3 below, be the rate specified . . . <sup>F9</sup><sup>F10</sup> in relation to its seating capacity in the Table in] Part II of this Schedule.

#### Textual Amendments

**F9** Words repealed (16.4.1975) by Finance (No. 2) Act 1975 (c. 45), Sch. 14 Pt. II

**F10** Words substituted by Finance Act 1989 (c. 26, SIF 107:2), s. 6(2)(7) (in relation to licences taken out after 14.3.1989)

2 For the purposes of this Schedule, the seating capacity of a vehicle shall be determined in accordance with regulations under this Act.

3 Where a hackney carriage is partly used for private purposes, that is to say, otherwise than for the purpose of carrying passengers for hire or reward or of being let for hire, 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 hackney carriage if Schedule 5 to this Act were applicable to it instead of this Schedule.

4 Duty shall not be chargeable by virtue of this Schedule in respect of a vehicle chargeable with duty by virtue of Schedule 1 to this Act.

<sup>F11</sup>5 (1) A vehicle falling within this Schedule shall not be chargeable with duty at the rate appropriate to a hackney carriage unless a licence granted under Article 61 of the Road Traffic (Northern Ireland) Order 1981 is in force with respect to that vehicle.

(2) This paragraph applies only to Northern Ireland.]

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#### Textual Amendments

**F11** Sch. 2 Pt. I para. 5 added (1.10.1991) by Finance Act 1991 (c. 31), s. 10, **Sch. 3 Pt. I para.21**; S.I. 1991/2021, **art.2**.

## [<sup>F12</sup>PART II

#### Textual Amendments

**F12** Table substituted by virtue of Finance Act 1989 (c. 26, SIF 107:2), s.6(2)(7), **Sch. 1 Pt. I** (in relation to licences taken out after 14.3.1989)

Seating capacity	Rate of duty
	£
Under 9	[ <sup>F13</sup> 110]
9 to 16	130
17 to 35	200
36 to 60	300
Over 60	450]

#### Textual Amendments

**F13** Words in **Sch. 2 Pt. II** Table substituted (16.3.1992 with application in relation to licenses taken out after 10.3.1992) by Finance Act 1992 (c. 20), **s. 4(3)(5)**

## 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, [<sup>F14</sup>be the rate specified in relation to vehicles of that description in the second column of that Part.]

#### Textual Amendments

**F14** Words substituted by Finance Act 1990 (c. 29, SIF 107:2) s. 5(2)(a)(8)

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[<sup>F15</sup>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

**F15** Sch. 3 Pt. 1 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))

[<sup>F16</sup>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.]

#### Textual Amendments

**F16** 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, [<sup>F17</sup>does not carry any load except] such as is necessary for its propulsion or equipment.

#### Textual Amendments

**F17** 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

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- (b) when so proceeding [<sup>F18</sup> does not carry any load except] such as is necessary for its propulsion or equipment.

**Textual Amendments**

**F18** Words substituted by Finance Act 1989 (c. 26, SIF 107:2), s. 8(1), Sch. 2 para. 2(e) (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.

<sup>F19</sup> .....

5A

**Textual Amendments**

**F19** 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 [<sup>F20</sup>(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**

**F20** 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. <sup>F21</sup>

**Textual Amendments**

**F21** 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))

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- 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—
- (a) the recovery of a disabled vehicle;
  - (b) the removal of a disabled vehicle from the place where it became disabled to premises at which it is to be repaired or scrapped;
  - (c) 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
  - (d) carrying . . . <sup>F22</sup> 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 [<sup>F23</sup>and
  - (e) any purpose prescribed for the purposes of this sub-paragraph]
- (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 [<sup>F24</sup>sub-paragraph.]
- [<sup>F25</sup>(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

- F22** Words repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 9, 187(1), [Sch. 17 Pt. II](#) Note 1
- F23** Words added by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), [s. 4\(3\)\(b\)](#)
- F24** Word substituted by [Finance Act 1988 \(c. 9, SIF 107:2\)](#), [s. 4\(3\)\(c\)](#)
- F25** [Sch. 3 Pt. I para. 8\(4\)\(5\)](#) inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), [s. 4\(3\)\(d\)](#)

## [<sup>F26</sup>PART II U.K.]

#### Textual Amendments

- F26** [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)

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Description of vehicle	Rate of duty £
1. Special machines	[ <sup>F27</sup> 30.00]
2. Haulage vehicles, being showmen's vehicles	90.00
3. Haulage vehicles, not being showmen's vehicles	330.00
4. Recovery vehicles	[ <sup>F27</sup> 75.00]]

#### Textual Amendments

**F27** 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).

### [<sup>F28</sup>SCHEDULE 4]

#### Textual Amendments

**F28** [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\(1\)](#)

## PART I

### GENERAL PROVISIONS

#### *Vehicles chargeable at the basic rate of duty*

- 1 (1) Subject to paragraphs 5 and 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 [<sup>F29</sup>exceeds 3,500 kilograms but does not exceed 7,500 kilograms]; or
  - (b) which has neither a plated gross weight nor a plated train weight but which has [<sup>F30</sup>a design weight which exceeds 3,500 kilograms]; or
  - (c) which is a tower wagon, having [<sup>F31</sup>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];



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shall be [<sup>F32</sup>£130].

- (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

- F29** 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)
- F30** 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)
- F31** 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)
- F32** Words substituted by virtue of [Finance Act 1984 \(c. 43, SIF 107:2\)](#), s. 4(3)(6), [Sch. 2 Pt. II para. 6\(2\)](#) (in relation to licences taken out after 13.3.1984)

#### *Vehicles exceeding 7.5 but not exceeding 12 tonnes plated weight*

- 2 Subject to paragraphs 1(1)(c) above and 6 below, the annual rate of duty applicable to a goods vehicle which has a plated gross weight or a plated train weight which exceeds [<sup>F33</sup>7,500 kilograms] but does not exceed [<sup>F33</sup>12,000 kilograms] shall be [<sup>F34</sup>£290].

#### Textual Amendments

- F33** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 3](#) (in relation to licences taken out after 30.9.1990)
- F34** Words substituted by virtue of [Finance Act 1984 \(c. 43, SIF 107:2\)](#), s. 4(3)(6), [Sch. 2 Pt. II para. 6\(3\)](#) (in relation to licences taken out after 13.3.1984)

#### *Rigid goods vehicles exceeding 12 tonnes plated gross weight*

- 3 (1) Subject to the provisions of this Schedule, the annual rate of duty applicable to a goods vehicle which is a rigid goods vehicle and has a plated gross weight which exceeds [<sup>F35</sup>12,000 kilograms] shall be determined in accordance with Table A in Part II of this Schedule by reference to—
- the plated gross weight of the vehicle; and
  - the number of axles on the vehicle.
- (2) If a rigid goods vehicle to which sub-paragraph (1) above applies is used for drawing a trailer which—
- has a plated gross weight exceeding [<sup>F36</sup>4,000 kilograms]; and
  - when so drawn, is used for the conveyance of goods or burden;
- the annual rate of duty applicable to it in accordance with that sub-paragraph shall be increased by the amount of the supplement which, in accordance with Table B in Part II of this Schedule, is appropriate to the gross plated weight of the trailer being drawn.

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#### Textual Amendments

- F35** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 4\(a\)](#) (in relation to licences taken out after 30.9.1990)
- F36** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 4\(b\)](#) (in relation to licences taken out after 30.9.1990)

#### *Tractor units exceeding 12 tonnes plated train weight*

- 4 (1) This paragraph applies to a tractor unit which has a plated train weight exceeding [<sup>F37</sup>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

- F37** 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)

#### *Special types of vehicles*

- 5 (1) This paragraph applies to a goods<sup>[F38]</sup>vehicle (other than, in the case of a vehicle falling within paragraph (a) below, one of a prescribed class) which has [<sup>F39</sup>a plated gross weight or plated train weight exceeding 3,500 kilograms or, in the case of a vehicle which has neither a plated gross weight nor a plated train weight, a design weight exceeding 3,500 kilograms; and
- (a) which, in the case of a vehicle having a plated gross weight or plated train weight, has such a] weight by virtue only of paragraph 9(2A) (c) below; or
  - (b) ] which is for the time being authorised for use on roads by virtue of an order under section [<sup>F40</sup>44 of the Road Traffic Act 1988] (authorisation of special vehicles).

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- (2) The annual rate of duty applicable to a goods vehicle to which this paragraph applies and which falls within a class specified by an order of the Secretary of State made for the purposes of this paragraph shall be determined, on the basis of the assumptions in sub-paragraph (3) below, by the application of Table A, Table C or Table D in Part II of this Schedule, according to whether the vehicle is a rigid goods vehicle or a tractor unit and, in the latter case, according to the number of its axles.
- (3) The assumptions referred to in sub-paragraph (2) above are—
  - (a) where Table A applies, that the vehicle has a plated gross weight which exceeds [<sup>F41</sup>30,000 kilograms] but does not exceed [<sup>F41</sup>30,490 kilograms]; and
  - (b) where Table C or Table D applies, that the vehicle has a plated train weight which exceeds [<sup>F42</sup>37,000 kilograms] but does not exceed [<sup>F42</sup>38,000 kilograms.]
- (4) In the case of a goods vehicle to which this paragraph applies and which does not fall within such a class as is referred to in sub-paragraph (2) above, the annual rate of duty shall be the basic rate of duty.
- (5) The power to make an order under sub-paragraph (2) above shall be exercisable by statutory instrument; but no such order shall be made unless a draft of it has been laid before Parliament and approved by a resolution of each House of Parliament.

#### Textual Amendments

- F38** Words substituted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 9](#) (in relation to licences taken out after 15.3.1983)
- F39** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 6\(2\)](#) (in relation to licences taken out after 30.9.1990)
- F40** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 6\(3\)](#) (in relation to licences taken out after 30.9.1990)
- F41** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 6\(4\)\(a\)](#) (in relation to licences taken out after 30.9.1990)
- F42** Words substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 6\(4\)\(b\)](#) (in relation to licences taken out after 30.9.1990)

#### *Farmers' goods vehicles and showmen's goods vehicles*

- 6 (1) If the [<sup>F43</sup>design] weight of—
  - (a) a farmer's goods vehicle; or
  - (b) a showman's goods vehicle;does not exceed [<sup>F44</sup>3,500] kilograms, the annual rate of duty applicable to it shall be [<sup>F45</sup>£75].
- <sup>F46</sup>(2) If a farmer's goods vehicle or a showman's goods vehicle has a plated gross weight or a plated train weight, the annual rate of duty applicable to it shall be—
  - (a) if that weight does not exceed [<sup>F47</sup>7,500 kilograms], £90;

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- (b) if that weight exceeds [<sup>F47</sup>7,500 kilograms] but does not exceed [<sup>F47</sup>12,000 kilograms], [<sup>F48</sup>£175] in the case of a farmer's goods vehicle and £90 in the case of a showman's goods vehicle; and
- (c) if that weight exceeds [<sup>F47</sup>12,000 kilograms], the appropriate Part II rate.]
- (3) In sub-paragraph (2) above the "appropriate Part II rate" means the rate determined in accordance with paragraph 3 or, as the case may be, 4 above but by reference—
- (a) in the case of a farmer's goods vehicle, to Table A(1), Table B(1), Table C(1) or, as the case may be, Table D(1) in Part II of this Schedule, in place of the corresponding Table referred to in that paragraph; and
- (b) in the case of a showman's goods vehicle, to Table A(2), Table B(2), Table C(2) or, as the case may be, Table D(2) in Part II of the Schedule, in place of the corresponding Table referred to in that paragraph.
- (4) In the case of any other farmer's goods vehicle or showman's goods vehicle, the annual rate of duty applicable to it shall be [<sup>F49</sup>£90]]

#### Textual Amendments

- F43** Word substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 7\(2\)\(a\)](#) (in relation to licences taken out after 30.9.1990)
- F44** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 7\(2\)\(b\)](#) (in relation to licences taken out after 30.9.1990)
- F45** Words substituted by virtue of [Finance Act 1985 \(c. 54, SIF 107:2\)](#), s. 4(3)(8), [Sch. 2 Pt. II para. 6](#) (in relation to licences taken out after 19.3.1985)
- F46** [Para. 6\(2\)](#) substituted by virtue of [Finance Act 1985 \(c. 54, SIF 107:2\)](#), s. 4(3)(8), [Sch. 2 Pt. II para. 7](#) (in relation to licences taken out after 19.3.1985)
- F47** Words substituted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 7\(3\)](#) (in relation to licences taken out after 30.9.1990)
- F48** Words substituted by virtue of [Finance Act 1987 \(c. 16, SIF 107:2\)](#), [s. 2\(2\)\(a\)\(7\)](#) (in relation to licences taken out after 17.3.1987)
- F49** Words substituted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 8\(5\)\(b\)](#)

#### *Smaller goods vehicles*

<sup>F50</sup> .....

7

#### Textual Amendments

- F50** [Para. 7](#) repealed by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), ss. 5(3)(9), 132, [Sch. 2 Pt. II para. 8](#), [Sch. 19 Pt. II Note 2](#) (in relation to licences taken out after 30.9.1990)

#### *Vehicles treated as having reduced plated weights*

- 8 (1) The Secretary of State may by regulations provide that, on an application made in accordance with the regulations, the goods vehicle to which the application relates

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*Status: Point in time view as at 01/07/1992.*

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

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shall be treated for the purposes of this Schedule as if its plated gross weight or plated train weight were the lower gross weight or train weight (the “operating weight”) specified in the application.

- (2) Where, following an application duly made in accordance with the regulations, a licence is issued for the vehicle concerned at the rate of duty applicable to the operating weight, that weight shall be shown on the licence.
- (3) The regulations may provide that the use of any vehicle in respect of which a lower rate of duty is chargeable by virtue of this paragraph shall be subject to prescribed conditions and to such further conditions as the Secretary of State may think fit to impose in any particular case.
- (4) In any case where a vehicle in respect of which a lower rate of duty has been charged by virtue of this paragraph is used in contravention of a condition imposed by virtue of sub-paragraph (3) above, then—
  - (a) the higher rate of duty applicable to its plated gross weight or plated train weight shall become chargeable as from the date of the contravention; and
  - (b) section 19 of this Act shall apply as if—
    - (i) that higher rate had become chargeable under subsection (1) of that section by reason of the vehicle being used as mentioned in that subsection; and
    - (ii) subsections (5) to (9) were omitted.

#### *Plated and unladen weights*

- 9 (1) Any reference in this Schedule to the plated gross weight of a goods vehicle or trailer is a reference—
    - (a) to that [<sup>F51</sup>weight], which is the maximum gross weight which may not be exceeded in Great Britain for the vehicle or trailer in question; or [<sup>F52</sup>as indicated on the appropriate plate]
    - (b) in the case of any trailer which may lawfully be used in Great Britain without [<sup>F53</sup>such a plate], to the maximum laden weight at which the trailer may lawfully be used in Great Britain.
  - (2) Any reference in this Schedule to the plated train weight of a vehicle is a reference to that [<sup>F54</sup>weight], which is the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle in question and any semi-trailer which may be drawn by it [<sup>F55</sup>as indicated on the appropriate plate].
- <sup>F56</sup>(2A) In this paragraph “appropriate plate”, in relation to a vehicle or trailer, means—
- (a) where a Ministry plate (within the meaning of regulations made under [<sup>F57</sup>section 41 or 49 of the Road Traffic Act 1988]) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate;
  - (b) where paragraph (a) does not apply, but such a certificate is in force for the vehicle or trailer, that certificate; and
  - (c) where neither paragraph (a) nor paragraph (b) above applies but the vehicle or trailer has been equipped with a plate in accordance with regulations made under [<sup>F58</sup>section 41 of the Act of 1988], that plate.]

*Status: Point in time view as at 01/07/1992.*

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

- (3) A mechanically propelled vehicle which—
- (a) is 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; and
  - (b) is not a vehicle for which an annual rate of duty is specified in Schedule 3 to this Act; and
  - (c) has neither a plated gross weight nor a plated train weight,
- shall, notwithstanding that the machine or contrivance is built in as part of the vehicle, be chargeable with duty at the rate which would be applicable if the machine or contrivance were burden.

#### Textual Amendments

- F51** Word substituted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 10\(a\)](#) (in relation to licences taken out after 15.3.1983)
- F52** Words inserted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 10\(a\)](#) (in relation to licences taken out after 15.3.1983)
- F53** Words substituted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 10\(b\)](#) (in relation to licences taken out after 15.3.1983)
- F54** Word substituted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 10\(c\)](#) (in relation to licences taken out after 15.3.1983)
- F55** Words inserted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 10\(c\)](#) (in relation to licences taken out after 15.3.1983)
- F56** Sub-para. (2A) inserted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 11](#) (in relation to licences taken out after 15.3.1983)
- F57** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\)](#), s. 4, [Sch. 3 para. 8\(4\)\(a\)\(i\)](#)
- F58** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c.54, SIF 107:1\)](#), s. 4, [Sch. 3 para. 8\(4\)\(a\)\(ii\)](#)

#### *Goods vehicles used partly for private purposes*

- 10 (1) Where a goods vehicle is partly used for private purposes, the annual rate of duty applicable to it shall, if apart from this paragraph it would be less, be the rate determined in accordance with Schedule 5 to this Act.
- (2) A vehicle shall not be prevented from being a farmer's goods vehicle for the purposes of this Schedule solely by reason of its being used partly for private purposes.
- (3) In this paragraph "partly used for private purposes" means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

#### *Exempted vehicles*

- 11 Duty shall not be chargeable by virtue of this Schedule in respect of—
- (a) a vehicle chargeable with duty by virtue of Schedule 1 to this Act;
  - <sup>F59</sup>(b) a special machine within the meaning of Schedule 3 to this Act;

*Status: Point in time view as at 01/07/1992.*

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

- (c) a recovery vehicle within the meaning of that Schedule; or]
- (d) a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not so used for hire or reward or for or in connection with a trade or business.

**Textual Amendments**

**F59** Sub-paragraphs (b) and (c) substituted by [Finance Act 1989 \(c.26, SIF 107:2\)](#), s. 8(1), [Sch. 2 para. 4\(a\)](#) (for the purposes referred to in s. 8(1) )

*F60*

12, 13.

**Textual Amendments**

**F60** [Paras. 12 and 13](#) repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), [Sch. 2 para. 4\(b\)](#), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)

*Tractor units used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

- 14 (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than two axles or for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
  - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
    - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
    - (ii) which is to be used with semi-trailers with any number of axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

*[<sup>F61</sup> Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles]*

**Textual Amendments**

**F61** [Paras. 14A and 14B](#) inserted by [Finance Act 1983 \(c. 28, SIF 107:2\)](#), s. 4(3)(8), [Sch. 3 Pt. II para. 8\(7\)](#) (in relation to licences taken out after 15.3.1983)

*Status: Point in time view as at 01/07/1992.*

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

- 14A (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
  - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
    - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with two axles; and
    - (ii) which is to be used with semi-trailers with not less than two axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

*<sup>F62</sup> Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle]*

**Textual Amendments**

**F62** Paras. 14A and 14B inserted by Finance Act 1983 (c. 28, SIF 107:2), s. 4(3)(8), Sch. 3 Pt. II para. 8(7) (in relation to licences taken out after 15.3.1983)

- 14B (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having three or more axles which is to be used only with semi-trailers with not less than two axles; and
  - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having three or more axles—
    - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
    - (ii) which is to be used with semi-trailers with any number of axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

*Interpretation*

- 15 (1) In this Schedule, unless the context otherwise requires—

..... <sup>F63</sup>  
“axle” includes—



*Status:* Point in time view as at 01/07/1992.

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

- (i) two or more stub axles which are fitted on opposite sides of the longitudinal axis of the vehicle so as to form—
  - (a) a pair in the case of two stub axles, and
  - (b) pairs in the case of more than two stub axles,
- (ii) a single stub axle which is not one of a pair; and
- (iii) a retractable axle;

“basic rate of duty” has the meaning given by paragraph 1(2);

“business” includes the performance by a local or public authority of its functions;

[<sup>F64</sup>“design weight” means the weight which a vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden;]

“farmer’s goods vehicle” means, subject to paragraph 10(2) above, 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 purposes;

F63

“goods vehicle” means [<sup>F65</sup>subject to sub-paragraph (1A) below] a mechanically propelled vehicle (including a tricycle as defined in Schedule 1 to this Act and weighing more than 425 kilograms 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;

F63

F66

“rigid goods vehicle” means a goods vehicle which is not a tractor unit;

“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;

“stub axle” means an axle on which only one wheel is mounted;

“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, 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;

“tractor unit” means a goods vehicle to which a semi-trailer may be so attached that part of the semi-trailer is super-imposed on part of the goods vehicle and that when the semi-trailer is uniformly loaded not less than 20 per cent. of the weight of its load is borne by the goods vehicle;

“trailer” shall be construed in accordance with sub-paragraph (2) below;

“unladen weight” has the same meaning as it has for the purposes of [<sup>F67</sup>the Road Traffic Act 1988 by virtue of section 190 of that Act]; . . . <sup>F68</sup>

F63

*Status: Point in time view as at 01/07/1992.*

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

[<sup>F69</sup>(1A) In this Schedule “goods vehicle” does not include a vehicle to which Schedule 4A to this Act applies.]

(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.

#### Textual Amendments

- F63** Definitions repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), [Sch. 2 para. 4\(b\)](#), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)
- F64** Definition inserted by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(3)(9), [Sch. 2 Pt. II para. 9](#) (in relation to licences taken out after 30.9.1990)
- F65** Words inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), [Sch. 2 Pt. II para. 4\(a\)](#) (for the purposes referred to in s. 4(7) )
- F66** Definition of “recovery vehicle” inserted by and as mentioned in [Finance Act 1987 \(c. 16, SIF 107:2\)](#), s. 2(5)(7), [Sch. 1 Pt. II para. 4\(2\)](#) and repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), ss. 8(1), 187(1), [Sch. 2 para. 4\(b\)](#), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)
- F67** Words substituted by [Road Traffic \(Consequential Provisions\) Act 1988 \(c. 54, SIF 107:1\)](#), s. 4, [Sch. 3 para. 8\(4\)\(b\)](#)
- F68** Word repealed by [Finance Act 1989 \(c. 26, SIF 107:2\)](#), s. 187(1), [Sch. 17 Pt. II](#) (in relation to licences taken out after 14.3.1989)
- F69** Sub-paragraph (1A) inserted by [Finance Act 1988 \(c. 39, SIF 107:2\)](#), s. 4(7)(9), [Sch. 2 Pt. II para. 4\(b\)](#) (for the purposes referred to in s. 4(7) )

[<sup>F70</sup>16 (1) This Schedule shall apply to Northern Ireland subject to the following modifications.

- (2) Any reference to a plated gross weight or a plated train weight shall be construed as if it were a reference to a relevant maximum weight or a relevant maximum train weight.
- (3) Paragraph 5 above shall have effect as if for sub-paragraph (1) there were substituted the following paragraph—
  - (?) This paragraph applies to a goods vehicle—
    - (a) which has a relevant maximum weight or a relevant maximum train weight exceeding 3,500 kilograms or, in the case of a vehicle which has neither a relevant maximum weight nor a relevant maximum train weight, a design weight exceeding 3,500 kilograms; and
    - (b) which is for the time being authorised for use on roads by virtue of an order under Article 29(3) of the Road Traffic (Northern Ireland) Order 1981 (authorisation of special vehicles).”

*Status: Point in time view as at 01/07/1992.*

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

- (4) Paragraph 9 above shall have effect as if for sub-paragraphs (1) and (2) there were substituted the following sub-paragraphs—
- (”) Any reference in this Schedule to the relevant maximum weight of a goods vehicle or trailer is a reference—
- (a) where the vehicle or trailer is required by regulations under Article 28 of the Road Traffic (Northern Ireland) Order 1981 to have a maximum gross weight in Great Britain for the vehicle or trailer marked on a plate attached to the vehicle or trailer, to the maximum gross weight in Great Britain marked on such a plate;
  - (b) where a vehicle or trailer on which the maximum gross weight in Great Britain is marked by the same means as would be required by regulations under the said Article 28 if those regulations applied to the vehicle or trailer, to the maximum gross weight in Great Britain so marked on the vehicle or trailer;
  - (c) where a maximum gross weight is not marked on a vehicle or trailer as mentioned in paragraph (a) above, to the notional maximum gross weight of the vehicle or trailer ascertained in accordance with the Goods Vehicles (Ascertainment of Maximum Gross Weights) Regulations (Northern Ireland) 1976 (or any regulations replacing those regulations, whether with or without amendments).
- (2) Any reference in this Schedule to the relevant maximum train weight of a vehicle is a reference to the maximum gross weight which may not be exceeded in Great Britain for an articulated vehicle consisting of the vehicle in question and any semi-trailer which may be drawn by it.”
- (5) Paragraph 15(1) above shall have effect as if in the definition of “unladen weight” for the words from “the Road” to “that Act” there were substituted “the Road Traffic (Northern Ireland) Order 1981 by virtue of Article 2(3) of that Order”.]

**Textual Amendments**

**F70** Sch. 4 Pt. I para. 16 added (1.10.1991) by [Finance Act 1991 \(c. 31\)](#), s. 10, [Sch. 3 Pt. I para.22](#); [S.I. 1991/2021](#), [art. 2](#).

**PART II**

[<sup>F71</sup>TABLE A]

**Textual Amendments**

**F71** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

RATES OF DUTY ON RIGID GOODS VEHICLES  
EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

*Status: Point in time view as at 01/07/1992.*

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

GENERAL RATES

Plated gross weight of vehicle		Rate of duty		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
12,000	13,000	450.00	470.00	340.00
13,000	14,000	630.00	470.00	340.00
14,000	15,000	810.00	470.00	340.00
15,000	17,000	1,280.00	470.00	340.00
17,000	19,000		820.00	340.00
19,000	21,000		990.00	340.00
21,000	23,000		1,420.00	490.00
23,000	25,000		2,160.00	800.00
25,000	27,000			1,420.00
27,000	29,000			2,240.00
29,000	30,490			3,250.00

[<sup>F72</sup>TABLE A(1)]

**Textual Amendments**

**F72** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

RATES OF DUTY ON RIGID GOODS VEHICLES  
EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
12,000	13,000	270.00	280.00	205.00
13,000	14,000	380.00	280.00	205.00
14,000	15,000	490.00	280.00	205.00

*Status: Point in time view as at 01/07/1992.*

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

15,000	17,000	770.00	280.00	205.00
17,000	19,000		490.00	205.00
19,000	21,000		595.00	205.00
21,000	23,000		850.00	295.00
23,000	25,000		1,295.00	480.00
25,000	27,000			850.00
27,000	29,000			1,345.00
29,000	30,490			1,950.00

[<sup>F73</sup>TABLE A(2)]

#### Textual Amendments

**F73** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

#### RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT

#### RATES FOR SHOWMENS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
12,000	13,000	115.00	120.00	90.00
13,000	14,000	160.00	120.00	90.00
14,000	15,000	205.00	120.00	90.00
15,000	17,000	320.00	120.00	90.00
17,000	19,000		205.00	90.00
19,000	21,000		250.00	90.00
21,000	23,000		355.00	125.00
23,000	25,000		540.00	200.00
25,000	27,000			355.00
27,000	29,000			560.00
29,000	30,490			815.00

*Status: Point in time view as at 01/07/1992.*

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

[<sup>F74</sup>TABLE B]

**Textual Amendments**

**F74** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING  
12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING  
TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

GENERAL RATES

Plated gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
kgs	kgs	£
4,000	8,000	130.00
8,000	10,000	130.00
10,000	12,000	130.00
12,000	14,000	360.00
14,000		360.00

[<sup>F75</sup>TABLE B(1)]

**Textual Amendments**

**F75** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING  
12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING  
TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
kgs	kgs	£
4,000	8,000	130.00
8,000	10,000	130.00
10,000	12,000	130.00

*Status: Point in time view as at 01/07/1992.*

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

12,000	14,000	360.00
14,000		360.00

[<sup>F76</sup>TABLE B(2)]

#### Textual Amendments

**F76** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

### SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12,000 KILOGRAMS PLATED GROSS WEIGHT USED FOR DRAWING TRAILERS EXCEEDING 4,000 KILOGRAMS PLATED GROSS WEIGHT

#### RATES FOR SHOWMEN'S GOODS VEHICLES

Plated gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
kgs	kgs	£
		80.00

[<sup>F77</sup>TABLE C]

#### Textual Amendments

**F77** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

### RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

#### GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles

*Status: Point in time view as at 01/07/1992.*

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

kgs	kgs	£	£	£
12,000	14,000	440.00	440.00	440.00
14,000	16,000	440.00	440.00	440.00
16,000	18,000	500.00	440.00	440.00
18,000	20,000	500.00	440.00	440.00
20,000	22,000	780.00	440.00	440.00
22,000	23,000	780.00	440.00	440.00
23,000	25,000	1,150.00	570.00	440.00
25,000	26,000	1,150.00	570.00	440.00
26,000	28,000	1,150.00	1,090.00	440.00
28,000	29,000	1,680.00	1,680.00	1,050.00
29,000	31,000	1,680.00	1,680.00	1,050.00
31,000	33,000	2,450.00	2,450.00	1,680.00
33,000	34,000	2,450.00	2,450.00	1,680.00
34,000	36,000	2,750.00	2,750.00	2,750.00
36,000	38,000	3,100.00	3,100.00	3,100.00

[<sup>F78</sup>TABLE C(1)]

#### Textual Amendments

**F78** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

#### RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

#### RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£



*Status: Point in time view as at 01/07/1992.*

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

12,000	14,000	265.00	265.00	265.00
14,000	16,000	265.00	265.00	265.00
16,000	18,000	300.00	265.00	265.00
18,000	20,000	300.00	265.00	265.00
20,000	22,000	470.00	265.00	265.00
22,000	23,000	470.00	265.00	265.00
23,000	25,000	690.00	340.00	265.00
25,000	26,000	690.00	340.00	265.00
26,000	28,000	690.00	655.00	265.00
28,000	29,000	1,010.00	1,010.00	630.00
29,000	31,000	1,010.00	1,010.00	630.00
31,000	33,000	1,470.00	1,470.00	1,010.00
33,000	34,000	1,470.00	1,470.00	1,010.00
34,000	36,000	1,650.00	1,650.00	1,650.00
36,000	38,000	1,860.00	1,860.00	1,860.00

[<sup>F79</sup>TABLE C(2)]

**Textual Amendments**

**F79** Tables in Part II substituted by virtue of Finance Act 1990 (c. 29, SIF 107:2), s. 5(5)(8), Sch. 2 Pt. IV (in relation to licences taken out after 20.3.1990)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000  
KILOGRAMS PLATED TRAIN WEIGHT AND HAVING ONLY 2 AXLES

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	110.00	110.00	110.00

*Status: Point in time view as at 01/07/1992.*

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

14,000	16,000	110.00	110.00	110.00
16,000	18,000	125.00	110.00	110.00
18,000	20,000	125.00	110.00	110.00
20,000	22,000	195.00	110.00	110.00
22,000	23,000	195.00	110.00	110.00
23,000	25,000	290.00	145.00	110.00
25,000	26,000	290.00	145.00	110.00
26,000	28,000	290.00	275.00	110.00
28,000	29,000	420.00	420.00	265.00
29,000	31,000	420.00	420.00	265.00
31,000	33,000	615.00	615.00	420.00
33,000	34,000	615.00	615.00	420.00
34,000	36,000	690.00	690.00	690.00
36,000	38,000	775.00	775.00	775.00

[<sup>F80</sup>TABLE D]

#### Textual Amendments

**F80** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

### RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

#### GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	440.00	440.00	440.00
14,000	16,000	440.00	440.00	440.00

*Status: Point in time view as at 01/07/1992.*

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

16,000	18,000	440.00	440.00	440.00
18,000	20,000	440.00	440.00	440.00
20,000	22,000	440.00	440.00	440.00
22,000	23,000	440.00	440.00	440.00
23,000	25,000	570.00	440.00	440.00
25,000	26,000	570.00	440.00	440.00
26,000	28,000	1,090.00	440.00	440.00
28,000	29,000	1,680.00	640.00	440.00
29,000	31,000	1,680.00	640.00	440.00
31,000	33,000	2,450.00	970.00	440.00
33,000	34,000	2,450.00	1,420.00	550.00
34,000	36,000	2,450.00	2,030.00	830.00
36,000	38,000	2,730.00	2,730.00	1,240.00

[<sup>F81</sup>TABLE D(1)]

#### Textual Amendments

**F81** Tables in Part II substituted by virtue of Finance Act 1990 (c. 29, SIF 107:2), s. 5(5)(8), Sch. 2 Pt. IV (in relation to licences taken out after 20.3.1990)

#### RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

##### RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
(1) Exceeding	(2) Not exceeding	(3) For a tractor unit to be used with semi-trailers with any number of axles	(4) For a tractor unit to be used only with semi-trailers with not less than two axles	(5) For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	265.00	265.00	265.00
14,000	16,000	265.00	265.00	265.00
16,000	18,000	265.00	265.00	265.00

*Status: Point in time view as at 01/07/1992.*

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

18,000	20,000	265.00	265.00	265.00
20,000	22,000	265.00	265.00	265.00
22,000	23,000	265.00	265.00	265.00
23,000	25,000	340.00	265.00	265.00
25,000	26,000	340.00	265.00	265.00
26,000	28,000	655.00	265.00	265.00
28,000	29,000	1,010.00	385.00	265.00
29,000	31,000	1,010.00	385.00	265.00
31,000	33,000	1,470.00	580.00	265.00
33,000	34,000	1,470.00	850.00	330.00
34,000	36,000	1,470.00	1,220.00	500.00
36,000	38,000	1,640.00	1,640.00	745.00

[<sup>F82</sup>TABLE D(2)]

#### Textual Amendments

**F82** Tables in Part II substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 5(5)(8), [Sch. 2 Pt. IV](#) (in relation to licences taken out after 20.3.1990)

#### RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12,000 KILOGRAMS PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

#### RATES FOR SHOWMEN'S GOODS VEHICLES

Plated train weight of tractor unit			Rate of duty	
(1)	(2)	(3)	(4)	(5)
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
kgs	kgs	£	£	£
12,000	14,000	110.00	110.00	110.00
14,000	16,000	110.00	110.00	110.00
16,000	18,000	110.00	110.00	110.00
18,000	20,000	110.00	110.00	110.00
20,000	22,000	110.00	110.00	110.00

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*Status: Point in time view as at 01/07/1992.*

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

22,000	23,000	110.00	110.00	110.00
23,000	25,000	145.00	110.00	110.00
25,000	26,000	145.00	110.00	110.00
26,000	28,000	275.00	110.00	110.00
28,000	29,000	420.00	160.00	110.00
29,000	31,000	420.00	160.00	110.00
31,000	33,000	615.00	245.00	110.00
33,000	34,000	615.00	355.00	140.00
34,000	36,000	615.00	510.00	210.00
36,000	38,000	685.00	685.00	310.00

[<sup>F83</sup>SCHEDULE 4A ]

ANNUAL RATES OF DUTY ON VEHICLES USED FOR  
CARRYING OR DRAWING EXCEPTIONAL LOADS

**Textual Amendments**

**F83** Sch. 4A inserted by Finance Act 1988 (c. 39, SIF 107:2), s. 4(7)(9), Sch. 2 Pt. II para. 5 (for the purposes referred to in s. 4(7))

**Modifications etc. (not altering text)**

**C2** Sch. 4A: references to provisions of the Road Traffic Act 1972 are to be read as mentioned in Road Traffic (Consequential Provisions) Act 1988 (c. 54, SIF 107:1), s. 2(3)

- 1 This Schedule applies to a vehicle—
- (a) which is a heavy motor car used for the carriage of exceptional loads; or
  - (b) which is a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying such loads,
- and which, when so used, is authorised for use on roads by virtue of an order under [<sup>F84</sup>section 44 of the Road Traffic Act 1988].

**Textual Amendments**

**F84** Words in Sch. 4A para. 1 substituted (1.7.1992) by Road Traffic Act 1991 (c. 40, SIF 107:1), s. 48, Sch. 4 para. 5(a); S.I. 1992/1286, art. 2, Sch.

- 2 The annual rate of duty applicable to a vehicle to which this Schedule applies shall be [<sup>F85</sup>£3,250.]

*Status: Point in time view as at 01/07/1992.*

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

### Textual Amendments

**F85** “£3,250” substituted by virtue of [Finance Act 1990 \(c. 29, SIF 107:2\)](#), [s. 5\(7\)\(8\)](#) (in relation to licences taken out after 20.3.1990)

- 3       Where a vehicle—
- (a) to which this Schedule applies; and
  - (b) which would, but for paragraphs 5 and 15(1A) of Schedule 4 to this Act, be a goods vehicle of a description to which a higher rate of duty is applicable under this Act,

is at any time used on roads otherwise than as mentioned in paragraph 1 above, section 18 of this Act shall apply as if that vehicle were then being used in a manner or for a purpose which brings it within that description of vehicle.

- 4       In this Schedule—
- “exceptional load” means a load which—
- (a) by reason of its dimensions, cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which (in either case) complies in all respects with requirements of regulations under <sup>[F86]</sup>section 41] of <sup>[F86]</sup>the Road Traffic Act 1988]; or
  - (b) by reason of its weight, cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which (in either case) has a total laden weight of not more than the specified amount and complies in all respects with such requirements;
- “specified amount” means—
- (a) in relation to any time before 1st October 1989, 32,520 kilograms;
  - (b) in relation to any time on or after that date, 38,000 kilograms;
- and other expressions which are also used in <sup>[F86]</sup>the Road Traffic Act 1988] have the same meanings as in that Act.

### Textual Amendments

**F86** Words in [Sch. 4A para. 4](#) substituted (1.7.1992) by [Road Traffic Act 1991 \(c. 40\)](#), [s. 48](#), [Sch. 4 para. 5\(b\)](#); [S.I. 1992/1286](#), [art. 2](#), Sch.

- <sup>[F87]</sup>5       In its application to Northern Ireland, this Schedule shall have effect as if—
- (a) in paragraph 1 above for the words referring to section 44 of the Road Traffic Act 1988 there were substituted “Article 29(3) of the Road Traffic (Northern Ireland) Order 1981”;
  - (b) in paragraph 4 above—
    - (i) in the definition of “exceptional load” for the words referring to section 41 of the Road Traffic Act 1988 there were substituted “Article 28 of the Road Traffic (Northern Ireland) Order 1981”;
    - and

*Status: Point in time view as at 01/07/1992.*

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

- (ii) in the definition of “specified amount” for the words from “Road Traffic” to “that Act” there were substituted “Road Traffic (Northern Ireland) Order 1981 have the same meanings as in that Order”.]

#### Textual Amendments

**F87** Sch. 4A para. 5 added (1.10.1991) by Finance Act 1991 (c. 31), s. 10, Sch. 3 Pt. I para.23; S.I. 1991/2021, art.2

## SCHEDULE 5

Section 1.

### ANNUAL RATES OF DUTY ON VEHICLES NOT FALLING WITHIN SCHEDULES 1 TO 4 TO THIS ACT

#### PART I

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, being a vehicle in respect of which an annual rate is not specified in the foregoing Schedules to this Act, shall be the rate specified in relation to vehicles of that description in the second column of the said Part II.

#### [<sup>F88</sup>PART II]

#### Textual Amendments

**F88** Sch. 5 Pt. II substituted by virtue of Finance Act 1985 (c. 54, SIF 107:2), s. 4(2)(8), Sch. 2 Pt. I para. 5 (in relation to licences taken out after 19.3.1985)

Description of vehicle	Rate of duty
	£
[ <sup>F89</sup> 1. Vehicles constructed before 1947.]	60.00
2. Other vehicles	[ <sup>F90</sup> 110.00]

#### Textual Amendments

**F89** Para. 1 in column 1 substituted by Finance Act 1988 (c.39, SIF 107:2), s. 4(6)(9) (in relation to licences taken out after 15.3.1988)

**F90** Words in Sch. 5 Pt. II Table substituted (16.3.1992 with application in relation to licenses taken out after 10.3.1992) by Finance Act 1992 (c. 20), s. 4(4)(5)

*Status: Point in time view as at 01/07/1992.*

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

F91 SCHEDULE 6

. . .

**Textual Amendments**

F91 Schedule 6 repealed (20.3.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, Sch. 19, Pt.III, Note 3.

F92<sub>1</sub>

**Textual Amendments**

F92 Sch. 6 para. 1 repealed (20.3.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, Sch. 19 Pt. III Note 3.

F93<sub>2</sub>

**Textual Amendments**

F93 Sch. 6 para. 2 repealed (20.03.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, Sch. 19 Pt.III Note 3.

F94

3

**Textual Amendments**

F94 Sch. 6 paras. 3 and 5 repealed by Finance Act 1982 (c. 39, SIF 107:2), s. 5(6)(7), Sch. 22 Pt. II

F95<sub>4</sub>

**Textual Amendments**

F95 Sch. 6 para. 4 repealed (20.3.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, Sch. 19 Pt.III Note 3.

F96

5

**Textual Amendments**

F96 Sch. 6 paras. 3 and 5 repealed by Finance Act 1982 (c. 39, SIF 107:2), s. 5(6)(7), Sch. 22 Pt. II



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*Status: Point in time view as at 01/07/1992.*

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

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## SCHEDULE 7

Section 39.

### TRANSITIONAL PROVISIONS

#### PART I

##### MODIFICATIONS OF THIS ACT RELATING TO THE SYSTEM OF VEHICLE LICENSING AND REGISTRATION ETC.

###### *Excise duty on, and licensing of, mechanically propelled vehicles*

- 1 Section 2(1) shall have effect as if—
- (a) there were inserted at the beginning the words “Subject to the provisions of section 2A of this Act”;
  - (b) in paragraph (a) and in paragraph (b) there were added at the end the words “running from the beginning of the month in which the licence first has effect”;
  - (c) there were inserted after paragraph (a) the following paragraph—  
“(aa) in the case of any vehicle, for one calendar year;”
  - (d) the words following paragraph (c) were omitted.
- 2 Section 2 shall have effect as if subsections (2) and (3) were omitted.
- 3 Section 2(4) shall have effect as if—
- (a) there were inserted at the beginning the words “Subject to the provisions of section 2A of this Act”;
  - (b) in paragraph (a) for the words “a period of twelve months” there were substituted the words “one calendar year schedule 5 or any other period of twelve months”.
- 4 Section 2 shall have effect as if subsections (5) and (6) were omitted.
- 5 After section 2 there shall be inserted the following section—
- “2A Power to modify duration of licences and rates of duty.**
- (1) Subject to the following provisions of this section, the Secretary of State may by order provide that vehicle licences (other than licences for one calendar year) may be taken out for such periods as may be specified in the order, being—
- (a) periods of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect;  
or
  - <sup>F97</sup>(aa) in the case of licences taken out on the first registration of vehicles of such description as may be so specified, periods exceeding by such

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

- number of days (not exceeding thirty) as may be determined by or under the order the periods for which the licence would otherwise have effect by virtue of section 2(1) above or any provision made under paragraph (a) above; or]
- (b) in the case of vehicles of such description, or of such description and used in such circumstances, as may be so specified, periods of less than a month.
- (2) A licence for any period specified in an order under this section shall be taken out on payment of duty at such rate as may be so specified:
- Provided that—
- (a) the rate of duty on any licence taken out for a vehicle for a period [F98 of a fixed number of months other than twelve or for a period of less than a month] shall be such as to bear to the annual rate of duty applicable to that vehicle no less proportion than the period for which the licence is taken out bears to a year; and
- (b) the rate of duty on any licence taken out for a vehicle for a period of three months or for a period of four months shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.
- (3) Any order made by the Secretary of State under this section may be made so as to apply only to vehicles of specified descriptions and may make different provision for vehicles of different descriptions or for different circumstances.
- (4) The power to make orders under this section shall be exercisable by statutory instrument [F99 subject to annulment in pursuance of a resolution of either House of Parliament] and shall include power [F99 to make transitional provisions] to vary or revoke any such order and to amend or repeal the following provisions of section 2 of this Act, that is to say, in subsection (1), paragraphs (a), (b) and (c) and, in subsection (4), paragraphs (b) and (c) and so much of the remainder of the subsection as relates to those two paragraphs.”

#### Textual Amendments

**F97** Sch. 7 Pt. I para 5(aa) inserted by Finance Act 1986 (c. 41, SIF 107:2), s. 3(7), **Sch. 2 Pt. I para. 1(2)**

**F98** Words substituted by Finance Act 1986 (c. 41, SIF 107:2), s. 3(7), **Sch. 2 Pt. I para. 1(3)**

**F99** Words substituted (1.8.1980) by Finance Act 1980 (c. 48), s. 4(5)(7)

#### *Liability to pay duty and consequences of non-payment thereof*

- 6 Section 8 shall have effect as if subsection (2) were omitted.
- 7 Section 9 shall have effect as if—
- (a) in subsection (2) for the words “one-three-hundred and sixty-fifth” there were substituted the words “one twelfth”, for the words “day in the relevant period” there were substituted the words “calendar month or part of a

*Status: Point in time view as at 01/07/1992.*

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

- calendar month in the relevant period” and, in the proviso, for the words “day following that on which” there were substituted the words “calendar month immediately following that in which”;
- (b) in subsection (3)—
- (i) in paragraph (a), for the word “day” there were substituted the words “month or part of a month”;
- (ii) ..... <sup>F100</sup>
- (iii) in [<sup>F101</sup>paragraph (d)] and in the words following paragraph (d), for the word “day” there were in each case substituted the words “month or part”;
- (c) in subsection (4), for the words “In relation to any day” there were substituted the words “In relation to any month or part of a month”, for the words “on that day” there were substituted the words “at the beginning of that month or part” and for the words “such day” there shall be substituted the words “such month or part”.

**Textual Amendments**

**F100** Sch. 7 Pt. I para. 7(b)(ii) repealed by Finance Act 1987 (c. 16, SIF 107:2), ss. 2(6)(8), 72(7), Sch. 1 Pt. III para. 12(a), Sch. 16 Pt. I Note 2

**F101** Words substituted by Finance Act 1987 (c. 16, SIF 107:2), s. 2(6)(8), Sch. 1 Pt. III para. 12(a)

8 Sections 10 and 11 shall be omitted.

*Issue, exhibition, exchange, surrender, etc. of licences*

9 Section 12 shall have effect as if subsection (5) were omitted.

10 Section 13 shall be omitted.

11 Sections 14 and 15 shall be omitted.

12 Section 16 shall have effect as if for subsections (4) and (5) there were substituted the following subsections—

“(4) [<sup>F102</sup>Subject to subsections (4A) and (4B) below, a trade licence] may be taken out either for one calendar year or, [<sup>F103</sup>for a period of six months beginning with the first day of January or of July]

(5) The rate of duty applicable to a trade licence taken out for a calendar year shall be [<sup>F104</sup>£100] or, if the licence is to be used only for vehicles to which Schedule 1 to this Act relates, [<sup>F104</sup>£20]; and the rate of duty applicable to a licence taken out for a period of [<sup>F105</sup>six months] shall be [<sup>F105</sup>eleven twentieths] of the rate applicable to the corresponding trade licence taken

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out for a calendar year, any fraction of 5p being treated as 5p if it exceeds 2·5p but otherwise being disregarded.”

#### Textual Amendments

- F102** Words substituted by Finance Act 1986 (c. 41, SIF 107:2), s. 3(7)(8), Sch. 2 Pt. I para. 4(5)(a)  
**F103** Words substituted by Finance Act 1986 (c. 41, SIF 107:2), s. 3(7)(8), Sch. 2 Pt. I para. 4(5)(c)  
**F104** Figure substituted by virtue of Finance Act 1989 (c. 26, SIF 107:2), s. 5(6)(7) (in relation to licences taken out after 14.3.1989)  
**F105** Words substituted by Finance Act 1986 (c. 41, SIF 107:2), s. 3(7)(8), Sch. 2 Pt. I para. 4(7)(b)

13 Section 17 shall have effect as if there were substituted for subsections (1) and (2) the following subsections—

“(1) The holder of a licence (other than a licence for a tramcar) may at any time surrender the licence to the Secretary of State.

(2) Where a licence is surrendered to the Secretary of State under subsection (1) above, the holder shall be entitled to be repaid by the Secretary of State by way of rebate of duty paid for the licence the following amount in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender, that is to say—

- (a) ..... <sup>F106</sup>  
 (b) ..... <sup>F106</sup>, an amount equal to one twelfth of the annual rate of duty chargeable on the licence.”

#### Textual Amendments

- F106** Words repealed by Finance Act 1986 (c. 41, SIF 107:2), ss. 3(7)(8), 114(6), Sch. 2 Pt. I para. 5, Sch. 23 Pt. II

14 Until the date appointed for the cesser of paragraph 10 above section 17 shall have effect as if subsection (3) were omitted.

15 On and after the said date section 17(3) shall have effect until the date appointed for the cesser of paragraph 13 above as if paragraph (b) were omitted together with the words from “or, if the Secretary of State so directs” to “application” in the second place where it occurs.

16 Section 17 shall have effect as if subsection (4) were omitted.

17 Section 18(3) shall have effect as if for the words “number of days” there were substituted in each place where they occur the words “number of months” and for the words from “that period being treated” to the end there were substituted the words “any incomplete month being treated as a whole month”.

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- [<sup>F107</sup>17A Section 18A shall have effect as if—
- (a) in subsection (2) for the words “one three-hundred and sixty-fifth” there were substituted the words “one twelfth” and for the words “day in the relevant period” there were substituted the words “calendar month or part of a calendar month in the relevant period”;
  - (b) in subsection (7)—
    - (i) in paragraph (a), for the word “day” there were substituted the words “month or part of a month”;
    - (ii) ..... <sup>F108</sup>
    - (iii) in [<sup>F109</sup>paragraph (c)] and in the words following [<sup>F109</sup>that paragraph], for the word “day” there were in each case substituted the words “month or part”;
  - (c) in subsection (9), for the words “any day comprised in the relevant period” there were substituted the words “any month or part of a month comprised in the relevant period.”]

**Textual Amendments**

**F107** Sch. 7 para. 17A inserted by Finance Act 1982 (c. 39, SIF 107:2), s. 7(3)

**F108** Sch.7 para. 17A(b)(ii) repealed by Finance Act 1987 (c. 16, SIF 107:2), ss. 2(6)(8), 72(7), Sch. 1 Pt. III para. 12(b), **Sch. 16 Pt. I** Note 2

**F109** Words substituted by Finance Act 1987 (c. 16, SIF 107:2), s. 2(6)(8), **Sch. 1 Pt. III para. 12(b)**

*Registration and registration marks, etc.*

- 18 Section 19(1) shall have effect as if paragraph (b) together with the preceding “or” and the words “except where the Secretary of State registers the vehicle on receiving the said particulars” were omitted.
- 19 Section 20 shall be omitted.
- 20 For section 23 there shall be substituted the following—
- (1) Regulations under this Act may—
    - (a) make provision with respect to the registration of mechanically propelled vehicles;
    - (b) require the Secretary of State to make the prescribed returns with respect to mechanically propelled vehicles registered with him, and provide for making any particulars contained in the register available for use by the prescribed persons on payment, in the prescribed cases, of the prescribed fee;
    - (c) require any person [<sup>F110</sup>by whom or] to whom any mechanically propelled vehicle is sold or disposed of to furnish the prescribed particulars in the prescribed manner;

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- (d) provide for the issue of registration [<sup>F111</sup>documents] in respect of the registration of any mechanically propelled vehicle, and for the [<sup>F112</sup>transfer] surrender and production, and the inspection by the prescribed persons, of any [<sup>F111</sup>documents] so issued;
  - (e) provide for the issue of new registration [<sup>F111</sup>documents] in the place of any such [<sup>F111</sup>documents] which may be lost or destroyed, . . . <sup>F113</sup>; and
  - (f) prescribe the size, shape and character of the registration marks or the signs to be fixed on any vehicle and the manner in which those marks or signs are to be displayed and rendered easily distinguishable whether by night or by day.
- (2) Regulations under this Act may—
- (a) prescribe the form of, and the particulars to be included in, the register of trade licences;
  - (b) make provision for assigning general registration marks to persons holding trade licences and, without prejudice to the foregoing, prescribe the registration marks to be carried by vehicles the use of which is authorised by virtue of such licences; and
  - (c) make provision for the issue of trade plates to holders of trade licences and for the charging of a fee for the replacement of such plates by reason of damage to them or of their loss or destruction.
- (3) Regulations under this Act may—
- (a) extend any of the provisions as to registration, and provisions incidental to any such provisions, to any mechanically propelled vehicles in respect of which duty is not chargeable under this Act (including vehicles belonging to the Crown); and
  - (b) provide for the identification of any such vehicles.
- (4) Regulations under subsection (3) above which require a person to furnish information relating to vehicles exempted from duty by virtue of section 7(2) of this Act may require him to furnish in addition such evidence of the facts giving rise to the exemption as is prescribed by the regulations.”

#### Textual Amendments

**F110** Words inserted by Finance Act 1987 (c. 16, SIF 107:2), s. 2(6)(8), **Sch. 1 Pt. III para. 16(3)(a)**

**F111** Word substituted by Finance Act 1989 (c. 26, SIF 107:2), **s. 13**

**F112** Word inserted by Finance Act 1987 (c. 16, SIF 107:2), s. 2(6)(8), **Sch. 1 Pt. III para. 16(3)(b)**

**F113** Words repealed by Finance Act 1986 (c. 41, SIF 107:2), ss. 3(7)(8), 114(6), **Sch. 2 Pt. I para. 6(b)**, Sch. 23 Pt. II

#### Modifications etc. (not altering text)

**C3** **Para. 20** amended by Finance Act 1976 (c. 40), **s. 11(3)**

#### Miscellaneous

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- 22 Section 25 shall have effect as if—
- (a) in subsection (1), paragraph (a) together with the last reference in that subsection to a motor dealer so far as it relates to that paragraph were omitted;
  - (b) in subsection (1), paragraph (b) together with the last reference in that subsection to a motor dealer so far as it relates to that paragraph and the reference therein to any other person in question and subsection (2) were omitted.
- 23 Section 26 shall have effect as if in subsection (1) there were substituted for the reference to section 23(c) of this Act a reference to section 23(2)(c) thereof; and as if in subsection (2) there were omitted therefrom the words “or for the allocation of temporary licences or registration marks”.

#### *Supplementary*

- 24 For section 37(3) there shall be substituted the following subsection—
- [<sup>F114</sup>(3) Any person who contravenes or fails to comply with any regulations under this Act (other than regulations under section 2(5), 11(3), 14, 20 or 24) shall be guilty of an offence and liable on summary conviction—
- (a) in the case of regulations prescribed for the purposes of this paragraph, to a fine not exceeding level 3 on the standard scale; and
  - (b) in any other case, to a fine not exceeding level 2 on the standard scale.
- (3A) Regulations under section 14, 20 or 24 above may provide that a person who contravenes or fails to comply with any specified provision of the regulations shall be guilty of an offence and a person guilty of such an offence shall be liable on summary conviction—
- (a) in the case of regulations under section 14 or 20, to a fine not exceeding level 1 on the standard scale; and
  - (b) in the case of regulations under section 24, to a fine not exceeding level 3 on the standard scale.
- (3B) The prescribing of regulations for the purposes of subsection (3)(a) above shall not affect the punishment for a contravention or failure to comply with those regulations before they were so prescribed.”.]

#### **Textual Amendments**

**F114** S. 37(3) as set out in para. 24 substituted by [Finance Act 1987 \(c. 16, SIF 107:2\)](#), s. 2, [Sch. 1 Pt. III para. 18\(4\)](#)

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## PART II

### OTHER TRANSITIONAL PROVISIONS AND SAVINGS

- 1 In so far as any regulation, order, licence or other instrument made or issued, or having effect as if made or issued, under any enactment repealed by this Act or any other thing done or deemed to have been done under any such enactment, could have been made, issued or done under a corresponding provision of this Act it shall not be invalidated by the repeals effected by section 39(5) of this Act, but shall have effect as if made, issued or done under that corresponding provision.

Provided that this paragraph shall not be construed as saving the order specified in Part II of Schedule 8 to this Act.

- 2 Without prejudice to paragraph 1 above, any provision of this Act relating to anything done or required or authorised to be done under, or by reference to, that provision, this Act or any other provision of this Act shall have effect as if any reference to that provision, to this Act or to that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act or to the Act containing the corresponding provision so repealed.

- 3 No licence or other instrument issued or made or having effect as if issued or made by a local authority under any enactment repealed by this Act and nothing done or deemed to have been done by or in relation to a local authority under any such enactment shall be prevented from being treated for the purposes of the foregoing paragraphs as a licence or other instrument or other thing which could have been issued, made or done under a corresponding provision of this Act by reason only that it could have been issued, made or done under that corresponding provision by or in relation to the Secretary of State and not by or in relation to a local authority.

In this paragraph “local authority” has the same meaning as it has in the <sup>M1</sup>Vehicle and Driving Licences Act 1969.

#### Marginal Citations

M1 1969 c. 27.

- 4 No licence issued under this Act and in force when any of the following modifications of this Act contained in Part I of this Schedule ceases to have effect under section 39(2) of this Act shall be affected by reason of any such modification so ceasing to have effect; nor shall any right to be repaid by way of rebate of duty any such amount as is referred to in section 17(2) accruing on a surrender of a licence before the modification contained in paragraph 13 of the said Part I ceases to have effect under the said section 39(2) be affected by reason of that modification so ceasing to have effect.

The modifications of this Act referred to above are those contained in paragraphs 1, 2, 3, 5, 12 and 17 of the said Part I.



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

- 5 Nothing in this Act shall affect the enactments repealed thereby in their operation in relation to offences committed before the commencement of this Act.
- 6 In relation to a vehicle for which a licence was issued before and is in force after the commencement of this Act, or the last licence was issued between the commencement of the <sup>M2</sup>Vehicles (Excise) Act 1949 and the commencement of this Act, section 1(3) of this Act shall have effect as if for the reference in paragraph (a) to the same Schedule to this Act there were substituted a reference to the Schedule to this Act corresponding to the enactment under which duty was chargeable for the licence.

**Marginal Citations**

**M2** 1949 c. 89.

- 7 In relation to a vehicle exempted from duty under the <sup>M3</sup>Vehicles (Excise) Act 1962 by virtue of section 6(2A) or (2B) thereof to which the provisions of section 6(3) of this Act apply, the reference in the said section 6(3) to the vehicle being deemed never to have been exempted from duty under subsection (1) or (2) of that section shall include a reference to the vehicle being deemed never to have been exempted from duty under the said section 6(2A) or (2B).

**Marginal Citations**

**M3** 1962 c. 13.

- 8 In relation to a vehicle for which a licence was taken out before and is in force at the commencement of this Act, section 18 of this Act shall have effect as if—
- (a) any reference to any rate of duty or amount payable under this Act included a reference to a rate of duty or an amount payable under the Vehicles (Excise) Act 1962;
  - (b) for any reference to duty paid in respect of a vehicle at a rate applicable under Schedule 4 to this Act, there were substituted a reference to duty paid at a rate applicable under Schedule 4 to the said Act of 1962.
- 9 For the purposes of section 22 of this Act a person shall be treated as having been previously convicted of an offence under that section if he has been convicted of an offence under the corresponding enactment in the Vehicles (Excise) Act 1949 or the Vehicles (Excise) Act 1962.
- 10 Where in pursuance of section 12(7) of the <sup>M4</sup>Vehicles (Excise) Act 1962 (which relates to appeals to the Secretary of State from refusals of local authorities to issue trade licences) an appeal is pending at the transfer date, the making of the appeal shall be treated as a request in pursuance of subsection (1) of section 25 of this Act in respect of such a refusal as is mentioned in paragraph (c) of that subsection.

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#### Marginal Citations

M4 1962 c. 13.

- 11 Any enactment passed before the commencement of this Act referring, whether specifically or by means of a general description, to an enactment repealed by this Act shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Act, and any document made or issued (whether before or after the commencement of this Act) referring, whether specifically or by means of a general description, to an enactment repealed by this Act shall, unless the contrary intention appears, be similarly construed.
- 12 Nothing in this Act shall require any charge or fee to be paid which would not have been payable if this Act had not been passed.
- 13 Unless the context otherwise requires, references in this Schedule to enactments repealed by this Act include references to the order revoked by this Act.

## SCHEDULE 8

Section 39(5).

### REPEALS AND REVOCATION

#### Modifications etc. (not altering text)

C4 the text of s. 39(5) and Sch. 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

## PART I

### ENACTMENTS REPEALED

Chapter	Short title	Extent of repeal
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act 1962.	The whole Act except section 25(1) and Schedule 7.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 5.
1964 c. 49.	The Finance Act 1964.	Section 11.
1965 c. 25.	The Finance Act 1965.	Section 5 so far as unrepealed, sections 6 and 7 and Schedule 5 Pt.V.

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1965 c. 66.	The Hire-Purchase Act 1965.	In Schedule 5, the amendment of the Vehicles (Excise) Act 1962.
1965 c. 67.	The Hire-Purchase (Scotland) Act 1965.	In Schedule 5, the amendment of the Vehicles (Excise) Act 1962.
1966 c. 18.	The Finance Act 1966.	Section 8.
1967 c. 30.	The Road Safety Act 1967.	Section 27.
1967 c. 54.	The Finance Act 1967.	Sections 11 and 12.
1967 c. 70.	The Road Traffic (Amendment) Act 1967.	Section 4(4).
1968 c. 44.	The Finance Act 1968.	Sections 8 and 9 and Schedule 7.
1968 c. 73.	The Transport Act 1968.	Section 147.
1969 c. 127.	The Vehicle and Driving Licences Act 1969.	Sections 4 to 12.  Section 17. Section 19. In section 20, subsections (1) to (4) and in subsection (5) the words from the beginning to “to the vehicle;”. Section 21. In section 23, paragraphs (d), (e) and (f) of subsection (1) and subsection (2) so far as it amends the Vehicles (Excise) Act 1962. Section 24. In section 25, subsections (1) to (5), in subsection (6) the words “this Act, the Act of 1962 or” and subsection (7). In section 26, subsections (1) and (2), in subsection (3) the words “by or” and “this Act, the Act of 1962 or” and subsections (4) to (8). Section 27 in so far as it relates to records maintained in connection with functions conferred on local authorities by the Vehicles (Excise) Act 1962 and transferred to the

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Secretary of State by order under section 1 of the Vehicle and Driving Licences Act 1969 or with any functions exercisable by the Secretary of State by virtue of the said Act of 1969 except sections 1 to 3 thereof.

Section 28.

In section 29, subsections (1) and (2).

Section 30.

Section 32 so far as it relates to offences against section 22 of that Act.

In section 33 the definitions of “motor dealer”, “public road”, “trade licence”, “seven day licence”, “temporary licence” and “vehicle licence”.

In section 34, in subsection (2) the words “or the Act of 1962” and subsection (5).

In section 35, the words “section 21(2) or”.

Section 36(2).

In Schedule 1, paragraphs 4 to 8, 11 and 13 to 18.

1969 c. 32.	The Finance Act 1969.	Section 6 and Schedule 12.
1970 c. 24.	The Finance Act 1970.	Section 9.

## PART II

### ORDER REVOKED

The Road Vehicles (Duration of Licences) Order 1968 (S.I. 1968/439).

**Status:**

Point in time view as at 01/07/1992.

**Changes to legislation:**

There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994).