

SCHEDULES

SCHEDULE 11

Section 33.

FACTORS DETERMINING RATES OF VEHICLE EXCISE DUTY IN RESPECT OF GOODS VEHICLES

PART I

MAIN FACTORS

TABLE 1

GOODS VEHICLES OF A GROSS OR TRAIN WEIGHT NOT EXCEEDING 12 METRIC TONNES

Description of vehicle	Factors determining rate of duty
Rigid goods vehicle not drawing trailer or drawing unladen trailer.	Gross weight of vehicle.
Rigid goods vehicle drawing laden trailer.	Gross weight of vehicle and gross weight of trailer.
Articulated goods vehicle.	Train weight of vehicle.

TABLE 2

GOODS VEHICLES OF GROSS OR TRAIN WEIGHT EXCEEDING 12 METRIC TONNES

Description of vehicle	Factors determining rate of duty
Rigid goods vehicle not drawing trailer or drawing unladen trailer.	Gross weight of vehicle and number of axles on vehicle.
Rigid goods vehicle drawing laden trailer.	Gross weight of vehicle, gross weight of trailer and number of axles on vehicle.
Articulated goods vehicle.	Train weight of vehicle, number of axles on drawing vehicle and minimum number of axles on drawn vehicle.

PART II

ADDITIONAL FACTORS

- 1 The equality or disparity of the weight transmitted through each of the two rear-most axles of the vehicle (or, if it is an articulated vehicle, of the drawing vehicle).

- 2 The number of axles on the laden trailer drawn by a rigid goods vehicle.