

SCHEDULES

SCHEDULE 2

Section 4.

VEHICLES EXCISE DUTY

PART I

PROVISIONS SUBSTITUTED IN PART II OF SCHEDULES 1 TO 5 TO THE VEHICLES (EXCISE) ACT 1971 AND THE VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

- 1 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 1—

Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres	10.00
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres ; tricycles (other than those in the foregoing paragraph) and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger	20.00
3. Bicycles and tricycles not in the foregoing paragraphs	40.00

- 2 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 2—

Description of vehicle	Rate of duty
	£
Hackney carriages	50.00
	with an additional 1.00 for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

Status: This is the original version (as it was originally enacted).

- 3 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 3—

1.	Weight unladen of vehicle		Rate of duty	
	2.	3.	4.	5.
Description of vehicle	Exceeding	Not exceeding	Initial	Additional for each ton or part of a ton in excess of the weight in column 2
			£	£
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors	—	—	16.00	—
2. Haulage vehicles, being showmen's vehicles	—	7 ¼ tons	151.00	—
	7 ¼ tons	8 tons	180.00	—
	8 tons	10 tons	212.00	—
	10 tons	—	212.00	32.50
3. Haulage vehicles, not being showmen's vehicles	—	2 tons	179.00	—
	2 tons	4 tons	322.00	—
	4 tons	6 tons	465.00	—
	6 tons	7 ¼ tons	608.00	—
	7 ¼ tons	8 tons	743.00	—
	8 tons	9 tons	869.00	—
	9 tons	10 tons	995.00	—
	10 tons	11 tons	1,138.00	—
11 tons	—	1,138.00	142.00	

- 4 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 4—

Status: This is the original version (as it was originally enacted).

TABLE A

RATES OF DUTY ON RIGID GOODS VEHICLES
 EXCEEDING 12 TONNES PLATED GROSS WEIGHT

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
tonnes	tonnes	£	£	£
12	13	410.00	320.00	320.00
13	14	570.00	340.00	340.00
14	15	740.00	340.00	340.00
15	17	1,030.00	340.00	340.00
17	19	—	490.00	340.00
19	21	—	660.00	340.00
21	23	—	900.00	490.00
23	25	—	1,610.00	690.00
25	27	—	—	1,000.00
27	29	—	—	1,470.00
29	30.49	—	—	2,420.00

TABLE A(1)

RATES OF DUTY ON RIGID GOODS VEHICLES
 EXCEEDING 12 TONNES 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
tonnes	tonnes	£	£	£
12	13	175.00	145.00	145.00
13	14	215.00	150.00	150.00
14	15	255.00	150.00	150.00
15	17	335.00	160.00	150.00
17	19	—	190.00	150.00

Status: This is the original version (as it was originally enacted).

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
19	21	—	240.00	160.00
21	23	—	295.00	195.00
23	25	—	475.00	245.00
25	27	—	—	325.00
27	29	—	—	445.00
29	30-49	—	—	725.00

TABLE A(2)

RATES OF DUTY ON RIGID GOODS VEHICLES
EXCEEDING 12 TONNES PLATED GROSS WEIGHT

RATES FOR SHOWMEN'S 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
tonnes	tonnes	£	£	£
12	13	105.00	90.00	90.00
13	14	145.00	90.00	90.00
14	15	185.00	90.00	90.00
15	17	260.00	90.00	90.00
17	19	—	125.00	90.00
19	21	—	165.00	90.00
21	23	—	225.00	125.00
23	25	—	405.00	175.00
25	27	—	—	250.00
27	29	—	—	370.00
29	30-49	—	—	605.00

TABLE B

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS
VEHICLES OVER 12 TONNES USED FOR DRAWING
TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT

GENERAL RATES

Status: This is the original version (as it was originally enacted).

Gross weight of trailer		Duty supplement	
Exceeding	Not exceeding		
tonnes	tonnes	£	
4	8	80.00	
8	10	100.00	
10	12	130.00	
12	14	180.00	
14	—	355.00	

TABLE B(1)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS
 VEHICLES OVER 12 TONNES USED FOR DRAWING
 TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT

RATES FOR FARMERS' GOODS VEHICLES

Gross weight of trailer		Duty supplement	
Exceeding	Not exceeding		
tonnes	tonnes	£	
4	8	80.00	
8	10	100.00	
10	12	130.00	
12	14	180.00	
14	—	355.00	

TABLE B(2)

SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS
 VEHICLES OVER 12 TONNES USED FOR DRAWING
 TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT

RATES FOR SHOWMEN'S GOODS VEHICLES

Gross weight of trailer		Duty supplement	
Exceeding	Not exceeding		
tonnes	tonnes	£	
—	—	80.00	

TABLE C

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

GENERAL RATES

Status: This is the original version (as it was originally enacted).

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 semitrailers 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 semitrailers with not less than three axles
tonnes	tonnes	£	£	£
12	14	470.00	420.00	420.00
14	16	590.00	440.00	440.00
16	18	690.00	440.00	440.00
18	20	810.00	440.00	440.00
20	22	940.00	550.00	440.00
22	23	1,000.00	620.00	440.00
23	25	1,150.00	780.00	440.00
25	26	1,150.00	870.00	530.00
26	28	1,150.00	1,090.00	720.00
28	29	1,210.00	1,210.00	820.00
29	31	1,680.00	1,680.00	1,050.00
31	33	2,450.00	2,450.00	1,680.00
33	34	2,450.00	2,450.00	2,250.00
34	36	2,750.00	2,750.00	2,750.00
36	38	3,100.00	3,100.00	3,100.00

TABLE C(1)

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

RATES FOR FARMERS' GOODS VEHICLES

Status: This is the original version (as it was originally enacted).

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 semitrailers 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 semitrailers with not less than three axles
tonnes	tonnes	£	£	£
12	14	190.00	175.00	175.00
14	16	225.00	180.00	180.00
16	18	250.00	180.00	180.00
18	20	280.00	180.00	180.00
20	22	310.00	205.00	180.00
22	23	325.00	225.00	180.00
23	25	370.00	265.00	185.00
25	26	370.00	285.00	210.00
26	28	370.00	345.00	260.00
28	29	380.00	380.00	285.00
29	31	525.00	525.00	355.00
31	33	755.00	755.00	550.00
33	34	990.00	990.00	950.00
34	36	1,155.00	1,155.00	1,155.00
36	38	1,300.00	1,300.00	1,300.00

TABLE C(2)

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

RATES FOR SHOWMEN'S GOODS VEHICLES

Status: This is the original version (as it was originally enacted).

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 semitrailers 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 semitrailers with not less than three axles
tonnes	tonnes	£	£	£
12	14	120.00	105.00	105.00
14	16	150.00	110.00	110.00
16	18	175.00	110.00	110.00
18	20	205.00	110.00	110.00
20	22	235.00	140.00	110.00
22	23	250.00	155.00	110.00
23	25	290.00	195.00	110.00
25	26	290.00	220.00	135.00
26	28	290.00	275.00	180.00
28	29	305.00	305.00	205.00
29	31	420.00	420.00	265.00
31	33	615.00	615.00	420.00
33	34	615.00	615.00	565.00
34	36	690.00	690.00	690.00
36	38	775.00	775.00	775.00

TABLE D

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES
PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

GENERAL RATES

Status: This is the original version (as it was originally enacted).

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 semitrailers 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 semitrailers with not less than three axles
tonnes	tonnes	£	£	£
12	14	420.00	420.00	420.00
14	20	440.00	440.00	440.00
20	22	550.00	440.00	440.00
22	23	620.00	440.00	440.00
23	25	780.00	440.00	440.00
25	26	870.00	440.00	440.00
26	28	1,090.00	440.00	440.00
28	29	1,210.00	520.00	440.00
29	31	1,680.00	640.00	446.00
31	33	2,450.00	970.00	440.00
33	34	2,450.00	1,420.00	550.00
34	36	2,450.00	2,030.00	830.00
36	38	2,730.00	2,730.00	1,240.00

TABLE D(1)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES
 PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

RATES FOR FARMERS' GOODS VEHICLES

Status: This is the original version (as it was originally enacted).

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 semitrailers 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 semitrailers with not less than three axles
tonnes	tonnes	£	£	£
12	14	175.00	175.00	175.00
14	20	180.00	180.00	180.00
20	22	205.00	180.00	180.00
22	23	225.00	180.00	180.00
23	25	265.00	180.00	180.00
25	26	285.00	185.00	180.00
26	28	345.00	200.00	190.00
28	29	380.00	225.00	200.00
29	31	525.00	270.00	220.00
31	33	755.00	405.00	240.00
33	34	805.00	595.00	300.00
34	36	935.00	855.00	455.00
36	38	1,145.00	1,145.00	680.00

TABLE D(2)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES
PLATED TRAIN WEIGHT AND HAVING 3 OR MORE AXLES

RATES FOR SHOWMEN'S GOODS VEHICLES

Status: This is the original version (as it was originally enacted).

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 semitrailers 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 semitrailers with not less than three axles
tonnes	tonnes	£	£	£
12	14	105.00	105.00	105.00
14	18	110.00	110.00	110.00
18	20	110.00	110.00	110.00
20	22	140.00	110.00	110.00
22	23	155.00	110.00	110.00
23	25	195.00	110.00	110.00
25	26	220.00	110.00	110.00
26	28	275.00	110.00	110.00
28	29	305.00	130.00	110.00
29	31	420.00	160.00	110.00
31	33	615.00	245.00	110.00
33	34	615.00	355.00	140.00
34	36	615.00	510.00	210.00
36	38	685.00	685.00	310.00

5 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 5—

Description of vehicle	Rate of duty
	£
1. Any vehicle first registered under the Roads Act 1920 before 1st January 1947, or which, if its first registration for taxation purposes had been effected in Northern Ireland, would have been so first registered under the Act as in force in Northern Ireland	60.00
2. Other vehicles	100.00

Status: This is the original version (as it was originally enacted).

PART II

AMENDMENT OF PART I OF SCHEDULE 4 TO THE VEHICLES (EXCISE) ACT 1971 AND THE VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

- 6 In the Act of 1971 and the Act of 1972, in paragraph 6(1) of Part I of Schedule 4, for " £67 " there shall be substituted " £75".
- 7 The following shall be substituted for paragraph 6(2) of Part I of Schedule 4 to the Act of 1971—
- “(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 7.5 tonnes, £90 ;
 - (b) if that weight exceeds 7.5 tonnes but does not exceed 12 tonnes, £135 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 12 tonnes, the appropriate Part II rate.”
- 8 The following shall be substituted for paragraph 6(2) of Part I of Schedule 4 to the Act of 1972—
- “(2) If a farmer's goods vehicle or a showman's goods vehicle has a relevant maximum weight or a relevant maximum train weight, the annual rate of duty applicable to it shall be—
- (a) if that weight does not exceed 7.5 tonnes, £90 ;
 - (b) if that weight exceeds 7.5 tonnes but does not exceed 12. tonnes, £135 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 12 tonnes, the appropriate Part II rate.”
- 9 In the Act of 1971 and the Act of 1972, in paragraph 7 of Part I of Schedule 4, for " £90 " there shall be substituted " £100".