## SCHEDULES

## SCHEDULE 2

## VEHICLES EXCISE DUTY

## 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,  $\pounds 90$ ;
    - (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."
  - 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,  $\pounds 90$ ;
      - (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."
    - 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".

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