

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 2.

ANNUAL RATES OF DUTY

PART I

GENERAL

^{F1}(1) ^{F2}Except in the case of a vehicle having an engine with a cylinder capacity not exceeding ^{F3}1,549 cubic centimetres], the] annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is ^{F4}the general rate].

(2) The general rate is ^{F5}£205].

[In the case of a vehicle having an engine with a cylinder capacity not exceeding ^{F6}(2A) ^{F7}1,549 cubic centimetres], the general rate is ^{F8}£125].]

[For the purposes of this Schedule the cylinder capacity of an engine shall be ^{F9}(2B) calculated in accordance with regulations made by the Secretary of State.]

^{F10}(3)

^{F10}(4)

^{F10}(5)

Textual Amendments

- F1** By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), 16 it is provided that Sch. 1 para. 1 is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)
- F2** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(2)(5)
- F3** By 2001 c. 9, s. 8(1)(11)(12) it is provided (1.7.2001) that the words in Sch. 1 para. 1(2) are substituted
- F4** Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, s. 18(2)(a)(5)
- F5** Sum in Sch. 1 para. 1(2) substituted (with effect in accordance with s. 14(10) of the amending Act) by Finance Act 2009 (c. 10), s. 14(2)
- F6** Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(3)(5)
- F7** Words in Sch. 1 para. 1(2A) substituted (1.7.2001) by 2001 c. 9, s. 8(1)(11)(12)
- F8** Sum in Sch. 1 para. 1(2A) substituted (with effect in accordance with s. 13(5) of the amending Act) by Finance Act 2009 (c. 10), s. 13(2)(b)
- F9** Sch. 1 para. 1(2B) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 20(1) (with s. 20(3))

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F10 Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(b)(5), 205, **Sch. 41 Pt. II(3)** Note

[^{F11}PART IA

LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

Textual Amendments

F11 Pts. 1A, 1B inserted (28.7.2000) by 2000 c. 17, s. 22, **Sch. 3**

Vehicles to which this Part applies

- 1A (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered^{[^{F12}}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2001, and
 - (b) is so registered on the basis of an EC certificate of conformity or UK approval certificate that—
 - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
 - (ii) specifies a CO₂ emissions figure in terms of grams per kilometre driven.
- (2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means a vehicle within Category M1 of Annex II to Council Directive 70/156/EEC (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).
- (3) For the purposes of this Part of this Schedule “the applicable CO₂ emissions figure” is—
- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO₂ emissions figure, that figure, and
 - (b) where it specifies more than one, the figure specified as the CO₂ emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO₂ emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO₂ emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO₂ emissions (combined) figure specified.
- (5) If a vehicle is on first registration^{[^{F13}}, under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies—
- (a) its status as such a vehicle, and
 - (b) the applicable CO₂ emissions figure,
- are not affected by any subsequent modification of the vehicle.

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Textual Amendments

- F12** Words in Sch. 1 para. 1A(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(a\)](#)
- F13** Words in Sch. 1 para. 1A(5) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(2\)\(b\)](#)

Graduated rates of duty

- [^{F14}1B** The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with [^{F15}the following [^{F16}tables]] by reference to—
- the applicable CO₂ emissions figure, ^{F17}...
 - whether the vehicle qualifies for the reduced rate of duty [^{F18}or is liable to the standard] rate of duty, [^{F19}and
 - whether or not the duty is payable on the first vehicle licence for the vehicle.]

[^{F20}TABLE 1

RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
130	140	100	110
140	150	115	125
150	165	145	155
165	175	240	250
175	185	290	300
185	200	415	425
200	225	540	550
225	255	740	750
255		940	950

TABLE 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>

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<i>Exceeding</i> <i>g/km</i>	<i>Not exceeding</i> <i>g/km</i>	<i>Reduced rate</i> <i>£</i>	<i>Standard rate</i> <i>£</i>
100	110	10	20
110	120	20	30
120	130	80	90
130	140	100	110
140	150	115	125
150	165	145	155
165	175	170	180
175	185	190	200
185	200	225	235
200	225	235	245
225	255	415	425
255		425	435

Table 2 has effect in relation to vehicles first registered, under this Act or under the law of a country or territory outside the United Kingdom, before 23 March 2006 as if—

- (a) in column (3), in the last two rows, “235” were substituted for “ 415 ” and “425”, and
- (b) in column (4), in the last two rows, “245” were substituted for “ 425 ” and “435”.]]

Textual Amendments

- F14** Sch. 1 para. 1B substituted (19.7.2006 with effect as mentioned in [s. 13\(10\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 13\(3\)](#)
- F15** Words in Sch. 1 para. 1B substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(4\)](#)
- F16** Word in Sch. 1 para. 1B substituted (with effect in accordance with [s. 14\(10\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 14\(4\)](#)
- F17** Word in Sch. 1 para. 1B(a) omitted (with effect in accordance with [s. 14\(10\)](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), s. 14\(5\)](#)
- F18** Words in Sch. 1 para. 1B substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 11\(3\)\(5\)](#)
- F19** [Sch. 1 para. 1B\(c\)](#) and preceding word inserted (with effect in accordance with [s. 14\(10\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 14\(6\)](#)
- F20** [Sch. 1 para. 1B Tables 1, 2](#) substituted for [Sch. 1 para. 1B Table](#) (with effect in accordance with [s. 14\(10\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 14\(7\)](#)

The reduced rate

1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.

[^{F21}(2) Condition A is that the vehicle—

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- (a) is constructed—
 - (i) so as to be propelled by a relevant type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of relevant types of fuel, or
 - (b) is constructed or modified—
 - (i) so as to be propelled by a prescribed type of fuel, or
 - (ii) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.]
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration^[F22], under this Act or under the law of a country or territory outside the United Kingdom,] equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
 - (b) has incorporated such equipment since ^[F23]that] first registration.
- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle’s first registration ^[F24]under this Act], as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
 - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
 - (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
 - (d) for a fee to be paid for such an examination;
 - (e) for the form and content of such a certificate;
 - (f) for the revocation, cancellation or surrender of such a certificate;
 - (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
 - (h) for appeals against any determination not to issue such a certificate.
- [In this paragraph—
- ^{F25}(6) “bioethanol” has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979,
“relevant type of fuel” means—
- (a) bioethanol, or
 - (b) a mixture of bioethanol and unleaded petrol, if the proportion of bioethanol by volume is at least 85%, and
- “unleaded petrol” has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979.
- (7) The Secretary of State may, with the consent of the Treasury, by regulations amend sub-paragraph (6).]

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Textual Amendments

- F21** Sch. 1 para. 1C(2) substituted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(a)
- F22** Words in Sch. 1 para. 1C(3)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(a)
- F23** Word in Sch. 1 para. 1C(3)(b) substituted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(b)
- F24** Words in Sch. 1 para. 1C(4) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(3)(c)
- F25** Sch. 1 para. 1C(6)(7) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(4)(b)

[^{F26} The standard rate]

Textual Amendments

- F26** Sch. 1 para. 1D substituted (with effect as mentioned in s. 11(10) of the amending Act) for Sch. 1 paras. 1D 1E by Finance Act 2007 (c. 11), s. 11(7)

[^{F26}1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.]

The premium rate

.....

Meaning of “prescribed”

1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

Meaning of “EC certificate of conformity” and “UK approval certificate”

1G (1) References in this Part of this Schedule to an “EC certificate of conformity” are to a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive 70/156/EEC, as amended.

(2) References in this Part of this Schedule to a “UK approval certificate” are to a certificate issued under—

- (a) section 58(1) or (4) of the ^{M1}Road Traffic Act 1988, or
- (b) Article 31A(4) or (5) of the ^{M2}Road Traffic (Northern Ireland) Order 1981.]

Marginal Citations

- M1** 1988 c. 52.
M2 S.I. 1981/154 (N.I. 1).

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PART IB

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- is first registered^[F28], under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2001, and
 - is so registered on the basis of an EC certificate of conformity or UK approval certificate that identifies the vehicle as having been approved as a light goods vehicle.
- (2) In sub-paragraph (1)(b) a “light goods vehicle” means a vehicle within Category N1 of Annex II to Council Directive 70/156/EEC (vehicle with four or more wheels used for carriage of goods and having a maximum mass not exceeding 3.5 tonnes).
- (3) If a vehicle is on first registration^[F29], under this Act or under the law of a country or territory outside the United Kingdom,] a vehicle to which this Part of this Schedule applies its status as such a vehicle is not affected by a subsequent modification of the vehicle.
- (4) In this paragraph “EC certificate of conformity” and “UK approval certificate” have the same meaning as in Part IA of this Schedule.

Textual Amendments

- F28** Words in Sch. 1 para. 1H(1)(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(a\)](#)
- F29** Words in Sch. 1 para. 1H(3) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 5\(4\)\(b\)](#)

Annual rate of duty

- ^[F30]1J The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- if the vehicle is not a ^[F31]pre-2007 or post-2008] lower-emission van, ^[F32]£200];
 - if the vehicle is a ^[F33]pre-2007 or post-2008] lower-emission van, ^[F34]£125].

Textual Amendments

- F30** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 16\(1\)](#)
- F31** Words in Sch. 1 para. 1J(a) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [s. 146\(2\)](#)
- F32** Sum in [Sch. 1 para. 1J\(a\)](#) substituted (with effect in accordance with s. 14(10) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 14\(8\)](#)
- F33** Words in Sch. 1 para. 1J(b) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), [s. 146\(2\)](#)
- F34** Sum in Sch. 1 para. 1J(b) substituted (with effect in accordance with s. 13(5) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 13\(4\)\(b\)](#)

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- 1K For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “[^{F35}pre-2007 lower-emission van]” if—
- the vehicle is first registered [^{F36}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1st March 2003 [^{F37}and before 1st January 2007], and
 - the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive 70/220/EEC by Directive 98/69/EC of the European Parliament and of the Council) are not exceeded during a Type I test.

Reference mass of vehicle		Limit values for types of emissions by reference to vehicle type						
		CO		HC		NO _x		HC + NO _x
Exceeding	Not exceeding	Petrol	Diesel	Petrol	Petrol	Diesel	Diesel	Diesel
kg	kg	g/km	g/km	g/km	g/km	g/km	g/km	g/km
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06

Textual Amendments

- F30** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), s. 16(1)
- F35** Words in Sch. 1 para. 1K substituted (21.7.2008) by Finance Act 2008 (c. 9), s. 146(3)
- F36** Words in Sch. 1 para. 1K(a) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by Finance Act 2009 (c. 10), Sch. 4 para. 5(5)
- F37** Words in Sch. 1 para. 1K(a) inserted (19.7.2006 with effect as mentioned in s. 13(10) of the amending Act) by Finance Act 2006 (c. 25), s. 13(6)

- 1L In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive 70/220/EEC as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

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“NO_x” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

Textual Amendments

F30 Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 16\(1\)](#)

[^{F38}1M For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “post-2008 lower-emission van” if—

- (a) the vehicle is first registered [^{F39}, under this Act or under the law of a country or territory outside the United Kingdom,] on or after 1 January 2009 and before 1 January 2011,
- (b) it is a vehicle to which Regulation [\(EC\) No 715/2007](#) of the European Parliament and of the Council applies (see Article 2 of that Regulation),
- (c) it is powered by a compression ignition engine, and
- (d) the emissions from it do not exceed any of the emission limit values specified in Table 1 of Annex 1 to that Regulation in relation to vehicles so powered.]

Textual Amendments

F38 Sch. 1 para. 1M inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 146\(4\)](#)

F39 Words in [Sch. 1 para. 1M\(a\)](#) inserted (with effect in accordance with Sch. 4 para. 7 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 4 para. 5\(6\)](#)

PART II

MOTORCYCLES

2 [^{F40}(1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—

- (a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, £15;
- (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, [^{F41}£33];
- (c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, [^{F42}£48];
- (d) in any other case, [^{F43}£66].]

^{F44}(2)

(3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle [^{F45}but does not include an electrically propelled vehicle],

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

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

^{F46}(4)

Textual Amendments

- F40** Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 18\(1\)](#)
- F41** Word in Sch. 1 para. 2(1)(b) substituted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 17\(5\)\(a\)](#)
- F42** Word in Sch. 1 para. 2(1)(c) substituted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 17\(5\)\(b\)](#)
- F43** Word in Sch. 1 para. 2(1)(d) substituted (with effect in accordance with s. 17(6) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 17\(5\)\(c\)](#)
- F44** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by [1996 c. 8, ss. 18\(2\)\(5\), 205, Sch. 41 Pt. II\(3\)](#) Note
- F45** Sch. 1 para. 2(3): words in the definition of “motorcycle” inserted (*retrospectively* 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by [2001 c. 9, s. 13\(2\)\(b\)\(11\)\(14\)](#)
- F46** Sch. 1 para. 2(4) repealed (24.7.2002) by [Finance Act 2002 \(c. 23\), ss. 20\(2\)\(a\), 141, Sch. 40 Pt. 1\(5\)](#) (with s. 20(3))

[^{F47}PART III

BUSES

Textual Amendments

- F47** By [1995 c. 4, s. 19, Sch. 4 paras. 8, 16](#) it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

- ^{F48}3 (1) The annual rate of vehicle excise duty applicable to a bus [^{F49}with respect to which the reduced pollution requirements are not satisfied] is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
 - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
 - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
 - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.

[The annual rate of vehicle excise duty applicable to a bus with respect to which the ^{F50}(1A) reduced pollution requirements are satisfied is [^{F51}£165] .]

- (2) In this paragraph “bus” means a vehicle which—

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- (a) is a public service vehicle (within the meaning given by section 1 of the ^{M3}Public Passenger Vehicles Act 1981), and
 - (b) is not an excepted vehicle [^{F52}which is not a concessionary vehicle and which is].
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
 - (b) a vehicle which is a community bus,
 - (c) a vehicle used under a permit granted under section 19 of the ^{M4}Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or
 - (d) a vehicle used under a permit granted under section 10B of the ^{M5}Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the ^{M6}Transport Act 1985), and
 - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.
- (6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F53}which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
 - (b) falls]
- within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount—
- (a) which is not a multiple of £10, and
 - (b) which on division by ten does not produce a remainder of £5,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

Textual Amendments

- F48** By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act)

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- F49** Words in Sch. 1 para. 3(1) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 3(1)**; S.I. 1998/3092, **art. 2**
- F50** Sch. 1 para. 3(1A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 3(2)**; S.I. 1998/3092, **art. 2**
- F51** Words in Sch. 1 para. 3(1A) substituted (7.4.2005 with effect as mentioned in s. 7(16) of the amending Act) by Finance Act 2005 (c. 7), s. 7(10)
- F52** Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(2)(8)
- F53** Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 3(3)**; S.I. 1998/3092, **art. 2**

Marginal Citations

- M3** 1981 c. 14.
- M4** 1985 c. 67.
- M5** 1967 c. 37 (N.I.).
- M6** 1985 c. 67.

PART IV

[^{F54}SPECIAL VEHICLES]

Textual Amendments

- F54** Sch. 1 Pt. IV: heading substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 9(1)(2), 16

- 4 (1) The annual rate of vehicle excise duty applicable to a [^{F55}special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) [^{F56}“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms [^{F57}which is not a special concessionary vehicle]]—
 - ^{F58}(a)
 - ^{F58}(b)
 - [^{F59}(bb) a vehicle falling within sub-paragraph (2A) or (2B),]
 - (c) a digging machine,
 - (d) a mobile crane,
 - [^{F60}(dd) mobile pumping vehicle,]
 - (e) a works truck, or
 - [^{F61}(ee) a road roller.]
 - (f)
- [^{F62}(2A) A vehicle falls within this sub-paragraph if—
 - (a) it is designed or adapted for use for the conveyance of goods or burden of any description; but
 - (b) it is not so used or is not so used for hire or reward or for or in connection with a trade or business.

Status: Point in time view as at 01/04/2010.

Changes to legislation: *Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (2B) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached; but
 - (b) it is not so used or, if it is so used, the semi-trailer is not used for the conveyance of goods or burden of any description.]
- (3)
- (4) In sub-paragraph (2)(c) “digging machine” means a vehicle which is designed, constructed and used for the purpose of trench digging, or any kind of excavating or shovelling work, and 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 or has been used for that purpose, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- (5) In sub-paragraph (2)(d) “mobile crane” means a vehicle which is designed and constructed as a mobile crane and which—
- (a) is used on public roads only as a crane in connection with work 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 or has been used as a crane, and
 - (b) when so proceeding does not carry any load except such as is necessary for its propulsion or equipment.
- [^{F63}(5A) In sub-paragraph (2)(dd) “mobile pumping vehicle” means a vehicle—
- (a) which is constructed or adapted for use and used for the conveyance of a pump and a jib satisfying the requirements specified in sub-paragraph (5B),
 - (b) which is used on public roads only—
 - (i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
 - (ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and
 - (c) which, when so proceeding, does not carry—
 - (i) the material that is to be or has been pumped, or
 - (ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.
- (5B) The requirements are that each of the pump and the jib is—
- (a) built in as part of the vehicle, and
 - (b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that—
 - (i) is attached to the pump and the jib, and
 - (ii) is raised or lowered to that height or depth by operation of the jib.]

(6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—

 - (a) designed for use in private premises, and
 - (b) used on public roads only—
 - (i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity,

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- (ii) in passing from one part of private premises to another or between private premises and other private premises in the immediate vicinity, or
- (iii) in connection with road works at or in the immediate vicinity of the site of the works.

[^{F64}(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F65}which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls]

within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms.]

Textual Amendments

- F55** Words in Sch. 1 para. 4(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(3\), 16](#)
- F56** Words in Sch. 1 para. 4(2) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(a\), 16](#)
- F57** Words in Sch. 1 para. 4(2) substituted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(3\)\(8\)](#)
- F58** Sch. 1 para. 4(a)(b)(f) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, ss. 19, 162, Sch. 4 paras. 9\(4\)\(b\), 16, Sch. 29 Pt. V\(2\)](#) Note
- F59** Sch. 1 para. 4(2)(bb) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(2\)\(11\)](#) (with [s. 17\(13\)](#))
- F60** Sch. 1 para. 4(2)(dd) inserted (11.5.2001 with application as mentioned in [s. 12\(5\)](#) of the amending Act) by [2001 c. 9, s. 12\(2\)\(5\)](#)
- F61** Sch. 1 para. 4(2)(ee) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(c\), 16](#)
- F62** Sch. 1 para. 4(2A)(2B) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 17\(3\)\(11\)](#) (with [s. 17\(13\)](#))
- F63** Sch. 1 para. 4(5A)(5B) inserted (11.5.2001 with application as mentioned in [s. 12\(5\)](#) of the amending Act) by [2001 c. 9, s. 12\(3\)](#)
- F64** Sch. 1 para. 4(7) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(6\), 16](#)
- F65** Sch. 1 para. 4(7)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 4(7) by [1998 c. 36, s. 16, Sch. 1 para. 4; S.I. 1998/3092, art. 2](#)

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F66 PART IVA

Textual Amendments

F66 Sch. 1 Pt. IVA (paras. 4A-4H) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3), note 2

-
- 4A (1) The annual rate of vehicle excise duty applicable to a special concessionary vehicle is 25 per cent. of the general rate specified in paragraph 1(2).
- (2) Where an amount arrived at in accordance with sub-paragraph (1) is an amount—
- (a) which is not a multiple of £5, and
 - (b) which on division by five does not produce a remainder of £2.50,
- the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £5.
- (3) Where an amount arrived at in accordance with sub-paragraph (1) is an amount which on division by five produces a remainder of £2.50, the rate is the amount arrived at increased by £2.50.

-
- 4B (1) A vehicle is a special concessionary vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

-
- 4C (1) A vehicle is a special concessionary vehicle if it is a light agricultural vehicle.
- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—
- (a) has a revenue weight not exceeding 1,000 kilograms,
 - (b) is designed and constructed so as to seat only the driver,
 - (c) is designed and constructed primarily for use otherwise than on roads, and
 - (d) is used solely for purposes relating to agriculture, horticulture or forestry.

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.....
4D An agricultural engine is a special concessionary vehicle.

.....
4E A mowing machine is a special concessionary vehicle.

.....
4EE A steam powered vehicle is a special concessionary vehicle.

.....
4F (1) An electrically propelled vehicle other than a motorcycle (within the meaning of Part II of this Schedule) is a special concessionary vehicle.

(2)

.....
4G A vehicle is a special concessionary vehicle when it is—

- (a) being used,
- (b) going to or from the place where it is to be or has been used, or
- (c) being kept for use,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

.....
4H A vehicle is a special concessionary vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).

PART V

RECOVERY VEHICLES

5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle [^{F78}is—
[if it has a revenue weight exceeding 3,500 kilograms and not exceeding
^{F79}(a) 25,000 kilograms, the same as the basic goods vehicle rate;]
(c) if it has a revenue weight exceeding 25,000 kilograms, [^{F80}250] per cent. of the basic goods vehicle rate.]

(2) In sub-paragraph (1) “recovery vehicle” means a vehicle which is constructed or permanently adapted primarily for any one or more of the purposes of lifting, towing and transporting a disabled vehicle.

(3) A vehicle is not a recovery vehicle if at any time it is used for a purpose other than—
(a) the recovery of a disabled vehicle,

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- (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,
 - (d) carrying 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, and
 - (e) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State.
- (4) At any time when a vehicle is being used for either of the purposes specified in paragraphs (a) and (b) of sub-paragraph (3), use for—
- (a) the carriage of a person who, immediately before the vehicle became disabled, was the driver of or a passenger in the vehicle,
 - (b) the carriage of any goods which, immediately before the vehicle became disabled, were being carried in the vehicle, or
 - (c) any purpose prescribed for the purposes of this sub-paragraph by regulations made by the Secretary of State,
- shall be disregarded in determining whether the vehicle is a recovery vehicle.
- (5) A vehicle is not a recovery vehicle if at any time the number of vehicles which it is used to recover exceeds a number specified for the purposes of this sub-paragraph by an order made by the Secretary of State.

^{F81}(5A)

^{F82}(6) In sub-paragraph (1) references to the basic goods vehicle rate are to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle ^{F83}which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls] within column 3 of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

^{F82}(7) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount—

- (a) which is not a multiple of £10, and
- (b) which on division by ten does not produce a remainder of £5,

the rate is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

^{F82}(8) Where an amount arrived at in accordance with sub-paragraph (1)(b) or (c) is an amount which on division by ten produces a remainder of £5, the rate is the amount arrived at increased by £5.]

Textual Amendments

F78 Sch. 1 para. 5(1)(a)-(c) and preceding word substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for words in Sch. 1 para. 5(1) by [1995 c. 4, s. 19](#), [Sch. 4 paras. 11\(1\)\(2\), 16](#)

F79 Sch. 1 para. 5(1)(a) substituted for para. 5(1)(a)(b) (11.5.2001 with application as mentioned in s. 11(4) of the amending act) by [2001 c. 9, s. 11\(2\)\(4\)](#)

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- F80** Words in Sch. 1 para. 5(1)(c) substituted (11.5.2001 with application as mentioned in s. 11(4) of the amending Act) by 2001 c. 9, s. 11(3)(4)
- F81** Sch. 1 Pt. V para. 5(5A) repealed (*retrospectively* 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3)
- F82** Sch. 1 para. 5(6)-(8) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 11(1)(3), 16
- F83** Sch. 1 para. 5(6)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 5(6) by 1998 c. 36, s. 16, Sch. 1 para. 5; S.I. 1998/3092, art. 2

PART VI

VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—
- (a) a heavy motor car used for the carriage of exceptional loads, or
 - (b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.
- [^{F84}and which is not a special concessionary vehicle.]
- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—
- (a) section 44 of the ^{M7}Road Traffic Act 1988, or
 - [^{F85}(b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,]
- is [^{F86}the rate specified in sub-paragraph (2A)].
- [^{F87}(2A) The rate referred to in sub-paragraph (2) is—
- (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, [^{F88}£2,585]]; and
 - (b) in the case of a vehicle with respect to which those requirements are satisfied, [^{F89}£2,085].
- (3) For the purposes of this paragraph an exceptional load is 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 complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) [^{F90}Article 55 of the Road Traffic (Northern Ireland) Order 1995], 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 has a total laden weight of not more than [^{F91}41,000] kilograms and which complies in all respects with such requirements.
- [^{F92}(3A)
- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the [^{F93}the Road Traffic (Northern Ireland) Order 1995] have the same meanings in this paragraph as in that Act or Order.

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F84** Words in Sch. 1 para. 6(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(5)(8)
- F85** Sch. 1 para. 6(2)(b) substituted (29.4.1996) by 1996 c. 8, s. 22(5)
- F86** Words in Sch. 1 para. 6(2) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(1); S.I. 1998/3092, art. 2
- F87** Sch. 1 para. 6(2A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 6(2); S.I. 1998/3092, art. 2
- F88** Words in Sch. 1 para. 6(2A)(a) substituted (11.5.2001 with application as mentioned in s. 10(4) of the amending Act) by 2001 c. 9, s. 10(2)(4)
- F89** Words in Sch. 1 para. 6(2A)(b) substituted (11.5.2001 with application as mentioned in s. 10(4) of the amending Act) by 2001 c. 9, s. 10(3)(4)
- F90** Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(a)
- F91** Words in Sch. 1 para. 6(3)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, Sch. 1 para. 2(2)
- F92** Sch. 1 para. 6(3A) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 6(3), Sch. 27 Pt. I(3)
- F93** Words in Sch. 1 para. 6(4) substituted (29.4.1996) by 1996 c. 8, s. 22(6)(b)

Marginal Citations

- M7** 1988 c. 52.

PART VII

HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- ^{F94}(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
 - (b) in any other case, [^{F95}the rate specified in sub-paragraph (3A)].
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, ^{F96} . . . V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.
- ^{F97}(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [^{F98}which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
 - (b) falls]within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms
- [The rate referred to in sub-paragraph (1)(b) is—
- ^{F99}(3A) (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £350; and
- (b) in the case of a vehicle with respect to which those requirements are satisfied, [^{F100}£165]]
- ^{F101}(4)

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F101(5)
 F101(6)]

Textual Amendments

F94 Sch. 1 para. 7(1)(a)(b) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(2), 16

F95 Words in Sch. 1 para. 7(1)(b) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(1); S.I. 1998/3092, art. 2

F96 Words in Sch. 1 Pt. VII para. 7(2) repealed (*retrospectively* 1.4.2001) by 2001 c. 9, Pt. 5, s. 110, Sch. 33 Pt. 1(3), notes

F97 Sch. 1 para. 7(3)-(6) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(3), 16

F98 Sch. 1 para. 7(3)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 7(3) by 1998 c. 36, s. 16, Sch. 1 para. 7(2); S.I. 1998/3092, art. 2

F99 Sch. 1 para. 7(3A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(3); S.I. 1998/3092, art. 2

F100 Words in Sch. 1 para. 7(3A)(b) substituted (7.4.2005 with effect as mentioned in s. 7(16) of the amending Act) by Finance Act 2005 (c. 7), s. 7(11)

F101 Sch. 1 para. 7(4)-(6) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 7(4), Sch. 27 Pt. I(3); S.I. 1998/3092, art. 2

PART VIII

GOODS VEHICLES

Basic rate

F1028

Textual Amendments

F102 Sch. 1 para. 8 repealed (1.5.1995 with application as in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. III paras. 14(1)(2), 16, Sch. 29 Pt. V(2) Note

*Rigid goods vehicles exceeding 7,500 kilograms
 plated gross weight or relevant maximum weight*

- 9 (1) [F103Subject to sub-paragraphs (2) and (3),] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which [F104is not a vehicle with respect to which the reduced pollution requirements are satisfied and which] has [F105a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- (a) the [F106the revenue weight] of the vehicle, and

Status: Point in time view as at 01/04/2010.

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(b) the number of axles on the vehicle.

[^{F108}(2) The annual rate of vehicle excise duty applicable—

- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, ^{F109} ...
- (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [^{F110}and
- (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]

shall be the basic goods vehicle rate.

(3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [^{F111}which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied,
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be [^{F112}£2,585].]

(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle [^{F113}which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) falls] within column (3) of the table in that sub-paragraph and has a revenue weight exceeding 3,500 kilograms and not exceeding 7,500 kilograms

^{F114}(5)]

^{F107} Revenue weight of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	165	165	165
7,500	12,000	200	200	200
12,000	13,000	200	200	200
13,000	14,000	200	200	200
14,000	15,000	200	200	200
15,000	17,000	650	200	200
17,000	19,000	650	200	200
19,000	21,000	650	200	200
21,000	23,000	650	450	200

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23,000	25,000	650	650	450
25,000	27,000	650	650	650
27,000	29,000	650	650	1,200
29,000	31,000	650	650	1,200
31,000	44,000	650	650	1,200]

Textual Amendments

- F103** Words in Sch. 1 para. 9(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(a), 16
- F104** Words in Sch. 1 para. 9(1) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 8(1); S.I. 1998/3092, art. 2
- F105** Words in Sch. 1 para. 9(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(b), 16
- F106** Words in Sch. 1 para. 9(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(c), 16
- F107** Table in Sch. 1 para. 9(1) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1)(2), Sch. 2 para. 2
- F108** Sch. 1 para. 9(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) for Sch. 1 para. 9(2) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(5), 16
- F109** Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17, 205, Sch. 41 Pt. II(2) Note
- F110** Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(4)(11)
- F111** Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by 1998 c. 36, s. 16, Sch. 1 para. 8(2); S.I. 1998/3092, art. 2
- F112** Words in Sch. 1, para. 9(3) substituted (11.5.2001) by 2001 c. 9, ss. 9, 44, Sch. 2, para. 3
- F113** Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by 1998 c. 36, s. 16, Sch. 1 para. 8(3); S.I. 1998/3092, art. 2
- F114** Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 8(4), Sch. 27 Pt. I(3); S.I. 1998/3092, art. 2

[^{F115}9A(1) This paragraph applies to a rigid goods vehicle which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
 - (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 9(2); and
 - (c) has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies shall be determined in accordance with the table set out in paragraph 9B by reference to—
- (a) the revenue weight of the vehicle, and
 - (b) the number of axles on the vehicle.

Status: Point in time view as at 01/04/2010.

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- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be ^{F116}[£2,085].

Textual Amendments

F115 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

F116 Words in Sch. 1 para. 9A(3) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), Sch. 2 para. 4

9B That table is as follows—

<i>^{F117}Revenue weight of vehicle</i>		<i>Rate</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Two axle vehicle</i>	<i>Three axle vehicle</i>	<i>Four or more axle vehicle</i>
kgs	kgs	£	£	£
3,500	7,500	160	160	160
7,500	12,000	160	160	160
12,000	13,000	160	160	160
13,000	14,000	160	160	160
14,000	15,000	160	160	160
15,000	17,000	280	160	160
17,000	19,000	280	160	160
19,000	21,000	280	160	160
21,000	23,000	280	210	160
23,000	25,000	280	280	210
25,000	27,000	280	280	280
27,000	29,000	280	280	700
29,000	31,000	280	280	700
31,000	44,000	280	280	700]]

Textual Amendments

F115 Sch. 1 paras. 9A, 9B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 9; S.I. 1998/3092, art. 2

F117 Table in Sch. 1 para. 9B substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1)(2), Sch. 2 para. 5

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- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with [^{F118} paragraphs 9 and 9A], to a rigid goods vehicle which has a [^{F119} revenue weight] exceeding 12,000 kilograms [^{F120}, which does not fall within paragraph 9(2)(b) or (c)] and which is used for drawing a trailer which—
- (a) has a [^{F121} plated gross weight] exceeding 4,000 kilograms, and
 - (b) when so drawn, is used for the conveyance of goods or burden,
- shall be increased by the amount of the supplement (the “trailer supplement”) which is appropriate to the [^{F121} plated gross weight] of the trailer being drawn.
- (2) Where the plated gross weight ^{F122}... of the trailer—
- (a) exceeds 4,000 kilograms, but
 - (b) does not exceed 12,000 kilograms,
- the amount of the trailer supplement is [^{F123} £165].
- (3) Where the plated gross weight ^{F124}... of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is [^{F125} £230].

^{F126}(3A)

^{F126}(3B)

^{F127}(4)

Textual Amendments

- F118** Words in Sch. 1 para. 10(1) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 10**; S.I. 1998/3092, **art. 2**
- F119** Words in Sch. 1 para. 10(1) substituted (with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 paras. 14(6)(a), 16**
- F120** Words in Sch. 1 para. 10(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. **19(5)(11)**
- F121** Words in Sch. 1 para. 10(1) substituted (with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, s. 19, **Sch. 4 paras. 14(6)(b), 16**
- F122** Words in Sch. 1 para. 10(2) repealed (with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, ss. 19, 162, **Sch. 4 paras. 14(7)(a), 16, Sch. 29 Pt. V(2)** Note
- F123** Words in Sch. 1 para. 10(2) substituted (7.4.2005 with effect as mentioned in s. **7(16)** of the amending Act) by **Finance Act 2005 (c. 7), s. 7(12)(a)**
- F124** Words in Sch. 1 para. 10(3) repealed (with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, ss. 19, 162, **Sch. 4 paras. 14(8)(a), 16, Sch. 29 Pt. V(2)** Note
- F125** Words in Sch. 1 para. 10(3) substituted (7.4.2005 with effect as mentioned in s. **7(16)** of the amending Act) by **Finance Act 2005 (c. 7), s. 7(12)(b)**
- F126** Sch. 1 para. 10(3A)(3B) repealed (7.4.2005 with effect as mentioned in s. **7(16)** of the amending Act) by **Finance Act 2005 (c. 7), ss. 7(12)(c), 104, Sch. 11 Pt. 1**
- F127** Sch. 1 para. 10(4) repealed (with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in **Sch. 4 para. 16(2)** of the amending Act) by 1995 c. 4, ss. 19, 162, **Sch. 4 para. 10(10), 16, Sch. 29 Pt. V(2)** Note

Status: Point in time view as at 01/04/2010.

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kgs	kgs	£	£	£	£	£	£
3,500	7,500	165	165	165	165	165	165
7,500	12,000	165	165	165	165	165	165
12,000	16,000	165	165	165	165	165	165
16,000	20,000	165	165	165	165	165	165
20,000	23,000	165	165	165	165	165	165
23,000	25,000	165	165	165	165	165	165
25,000	26,000	450	165	165	165	165	165
26,000	28,000	450	165	165	165	165	165
28,000	31,000	650	650	165	450	165	165
31,000	33,000	1,200	1,200	450	1,200	450	165
33,000	34,000	1,200	1,200	450	1,200	650	165
34,000	35,000	1,500	1,500	1,200	1,200	650	450
35,000	36,000	1,500	1,500	1,200	1,200	650	450
36,000	38,000	1,500	1,500	1,200	1,500	1,200	650
38,000	41,000	1,850	1,850	1,850	1,850	1,850	1,200
41,000	44,000	1,850	1,850	1,850	1,850	1,850	1,200]

Textual Amendments

- F128** Words in Sch. 1 para. 11(1) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(a\), 16](#)
- F129** Words in Sch. 1 para. 11(1) inserted (28.7.2000 with effect as mentioned in [s. 24\(2\)](#) of the amending Act) by [2000 c. 17, s. 24\(1\), Sch. 5 para. 6\(1\)\(a\)](#)
- F130** Words in Sch. 1 para. 11(1) inserted (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16, Sch. 1 para. 11\(1\); S.I. 1998/3092, art. 2](#)
- F131** Words in Sch. 1 para. 11(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(b\), 16](#)
- F132** Words in Sch. 1 para. 11(1)(a) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(1\)\(c\), 16](#)
- F133** Table in Sch. 1 para. 11(1) substituted (11.5.2001 with application as mentioned in [s. 9\(2\)](#) of the amending Act) by [2001 c. 9, s. 9, Sch. 2 para. 7](#)
- F134** Sch. 1 para. 11(2)-(5) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in [Sch. 4 para. 16\(2\)](#) of the amending Act) for Sch. 1 para. 11(2) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(13\), 16](#)
- F135** Word immediately preceding Sch. 1 para. 11(2)(b) substituted (29.4.1996 with effect in accordance with [s. 17](#) of the amending Act) by [1996 c. 8, ss. 17, 205, Sch. 4 Pt. II\(2\)](#) Note
- F136** Sch. 1 para. 11(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 18\(6\)\(11\)](#)

Status: Point in time view as at 01/04/2010.

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- F137** Sch. 1 para. 11(3)(a)-(c) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(3) by 1998 c. 36, s. 16, **Sch. 1 para. 11(2)**; S.I. 1998/3092, **art. 2**
- F138** Words in Sch. 1 para. 11(3) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), **Sch. 2 para. 8**
- F139** Sch. 1 para. 11(4)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(4) by 1998 c. 36, s. 16, **Sch. 1 para. 11(3)**; S.I. 1998/3092, **art. 2**
- F140** Sch. 1 para. 11(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, **Sch. 1 para. 11(4)**, **Sch. 27 Pt. 1(3)** Note; S.I. 1998/3092, **art. 2**

- ^{F141}11(A) This paragraph applies to a tractive unit which—
- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
 - (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 11(2); and
 - (c) has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3) [^{F142}and paragraph 11C]], the annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies shall be determined, in accordance with the table set out in paragraph 11B, by reference to—
- (a) the revenue weight of the tractive unit,
 - (b) the number of axles on the tractive unit, and
 - (c) 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 vehicle excise duty applicable to a tractive unit to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be [^{F143}£2,085].

Textual Amendments

- F141** Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 12**; S.I. 1998/3092, **art. 2**
- F142** Words in Sch. 1 para. 11A(2) inserted (28.7.2000) by 2000 c. 17, s. 24, **Sch. 5 para. 6(1)(b)**
- F143** Words in Sch. 1 para. 11A(3) substituted (11.5.2001 with effect as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), Sch. 2 para. 9

^{F144}11B That table is as follows—

^{F145} Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding	Not exceeding	Any	2 or more	3 or more	Any	2 or more	3 or more
	no. of	no. of	semi-trailer axles	semi-trailer axles	no. of	semi-trailer axles	semi-trailer axles
		semi-trailer axles	axles	axles	semi-trailer axles	axles	axles
kgs	kgs	£	£	£	£	£	£

Status: Point in time view as at 01/04/2010.

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3,500	7,500	160	160	160	160	160	160
7,500	12,000	160	160	160	160	160	160
12,000	16,000	160	160	160	160	160	160
16,000	20,000	160	160	160	160	160	160
20,000	23,000	160	160	160	160	160	160
23,000	25,000	160	160	160	160	160	160
25,000	26,000	210	160	160	160	160	160
26,000	28,000	210	160	160	160	160	160
28,000	31,000	280	280	160	210	160	160
31,000	33,000	700	700	210	700	210	160
33,000	34,000	700	700	210	700	280	160
34,000	35,000	1,000	1,000	700	700	280	210
35,000	36,000	1,000	1,000	700	700	280	210
36,000	38,000	1,000	1,000	700	1,000	700	280
38,000	41,000	1,350	1,350	1,350	1,350	1,350	700
41,000	44,000	1,350	1,350	1,350	1,350	1,350	700]

Textual Amendments

F144 Sch. 1 paras. 11A, 11B inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 12; S.I. 1998/3092, art. 2

F145 Table in Sch. 1 para. 11B substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), Sch. 2 para. 10

[^{F146}11(1) This paragraph applies to a tractive unit that—

- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,
- (b) has 3 or more axles and is used exclusively for the conveyance of semi-trailers with 3 or more axles,
- (c) is of a type that could lawfully be used on a public road immediately before 21st March 2000, and
- (d) complies with the requirements in force immediately before that date for use on a public road.

(2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is—

- (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, [^{F147}£650];
- (b) in the case of a vehicle with respect to which those requirements are satisfied, £280.

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F146** Sch. 1 para. 11C inserted (28.7.2000 with effect as mentioned in s. 24(2) of the amending Act) by 2000 c. 17, s. 24(1), **Sch. 5 para. 6(2)**
- F147** Words in Sch. 1 para. 11C(2)(a) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), **Sch. 2 para. 11**

Farmers' goods vehicles and showmen's goods vehicles

F148 12

Textual Amendments

- F148** Sch. 1 para. 12 repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(14), 16, **Sch. 29 Pt. V(2)** Note

Vehicles with reduced plated weights

- 13 (1) The Secretary of State may by regulations provide that, on an application relating to a goods vehicle which is made in accordance with the regulations, the vehicle is treated for the purposes of this Part as if [^{F149}its revenue weight were such lower weight as may be specified] in the application.
- (2) The regulations may provide that the treatment of the vehicle as being of a lower weight is subject to—
 - (a) conditions prescribed by the regulations, or
 - (b) such further conditions as the Secretary of State may think fit to impose in any particular case.

Textual Amendments

- F149** Words in Sch. 1 para. 13(1) substituted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, Sch. 4 paras. 14(15), **16**

Vehicles for conveying machines

- 14 A vehicle which—
 - (a) is constructed or adapted for use and used for the conveyance of a machine or device and no other load except articles used in connection with the machine or device,
 - ^{F150}(b)
 - ^{F150}(c)is chargeable with vehicle excise duty at the rate which would be applicable to it if the machine or device were burden even if it is built in as part of the vehicle.

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

F150 Sch. 1 para. 14(b)(c) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, ss. 19, 162, Sch. 4 paras. 14(16), 16, Sch. 29 Pt. V(2) Note

Goods vehicles used partly for private purposes

^{F151}15

Textual Amendments

F151 Sch. 1 para. 15 repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(15), 205, Sch. 41 Pt. II(2) Note

Exceptions

- 16 (1) This Part does not apply to—
 - (a) a vehicle to which Part II, IV, ^{F152} . . . V or VII applies, ^{F153} . . .
 - ^{F153}(b)
- (2) This Part applies to a goods vehicle which is a vehicle to which paragraph 6 applies only if it is used on a public road and the use is not such as is mentioned in subparagraph (2) of that paragraph.

Textual Amendments

F152 Words in Sch. 1 para. 16(1)(a) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3)
F153 Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, Sch. 41 Pt. II(2) Note

Meaning of “trailer”

- 17 (1) In this Part “trailer” does not include—
 - (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material, [^{F154}or]
 - (b) a snow plough,
 - ^{F155}(c)
 - ^{F155}(d)
 - ^{F155}(e)
- ^{F155}(2)

Textual Amendments

F154 Word in Sch. 1 para. 17(1)(a) inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(17)(a), 16

Status: Point in time view as at 01/04/2010.

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F155 Sch. 1 para. 17(1)(c)-(e)(2) repealed (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 para. 14(17)(b)(18), 16, Sch. 29 Pt. V(2) Note

^{F156} Meaning of “island goods vehicle”

Textual Amendments

F156 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

- ^{F157}18 (1) In this Part “island goods vehicle” means any goods vehicle which—
- (a) is kept for use wholly or partly on the roads of one or more small islands; and
 - (b) is not kept or used on any mainland road, except in a manner authorised by sub-paragraph (2) or (3).
- (2) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) the road is one used for travel between a landing place and premises where vehicles disembarked at that place are loaded or unloaded, or both;
 - (b) the length of the journey, using that road, from that landing place to those premises is not more than five kilometres;
 - (c) the vehicle in question is one which was disembarked at that landing place after a journey by sea which began on a small island; and
 - (d) the loading or unloading of that vehicle is to take place, or has taken place, at those premises.
- (3) The keeping or use of a goods vehicle on a mainland road is authorised by this sub-paragraph if—
- (a) that vehicle has a revenue weight not exceeding 17,000 kilograms;
 - (b) that vehicle is normally kept at a base or centre on a small island; and
 - (c) the only journeys for which that vehicle is used are ones that begin or end at that base or centre.
- (4) References in this paragraph to a small island are references to any such island falling within sub-paragraph (5) as may be designated as a small island by an order made by the Secretary of State.
- (5) An island falls within this sub-paragraph if—
- (a) it has an area of 230,000 hectares or less; and
 - (b) the absence of a bridge, causeway, tunnel, ford or other way makes it at all times impracticable for road vehicles to be driven under their own power from that island as far as the mainland.
- (6) The reference in sub-paragraph (5) to driving a road vehicle as far as the mainland is a reference to driving it as far as any public road in the United Kingdom which is not on an island with an area of 230,000 hectares or less and is not a road connecting two such islands.
- (7) In this paragraph—

Status: Point in time view as at 01/04/2010.

Changes to legislation: *Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

“island” includes anything that is an island only when the tide reaches a certain height;

“landing place” means any place at which vehicles are disembarked after sea journeys;

“mainland road” means any public road in the United Kingdom, other than one which is on a small island or which connects two such islands; and

“road vehicles” means vehicles which are designed or adapted primarily for being driven on roads and which do not have any special features for facilitating their being driven elsewhere;

and references in this paragraph to the loading or unloading of a vehicle include references to the loading or unloading of its trailer or semi-trailer.]

Textual Amendments

F157 Sch. 1 para. 18 and preceding cross-heading inserted (1.5.1995 with application in relation to licences taken out on or after 1.7.1995 and with application as mentioned in Sch. 4 para. 16(2) of the amending Act) by 1995 c. 4, s. 19, Sch. 4 paras. 14(19), 16

F¹⁵⁸ Other expressions

Textual Amendments

F158 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

^{F159}19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the ^{M8}Road Traffic Act 1988.

(2) For the purposes of this Part a vehicle or a semi-trailer is used loaded if the vehicle or, as the case may be, the semi-trailer is used for the conveyance of goods or burden of any description.]

Textual Amendments

F159 Sch. 1 para. 19 and preceding cross-heading inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(8)(11)

Marginal Citations

M8 1988 c. 52.

Status:

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Changes to legislation:

Vehicle Excise and Registration Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.