

Status: Point in time view as at 01/09/1994. This version of this provision has been superseded.

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 27 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

ANNUAL RATES OF DUTY

PART VIII

GOODS VEHICLES

Tractive units exceeding 7,500 kilograms train weight

- 11 (1) The annual rate of vehicle excise duty applicable to a tractive unit which has a plated train weight (or, in Northern Ireland, a relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—
- the plated train weight (or relevant maximum train weight) of the tractive unit,
 - the number of axles on the tractive unit, and
 - the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Train 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 no. of semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axles	Any no. of semi-trailer axles	2 or more semi-trailer axles	3 or more semi-trailer axle
kgs	kgs	£	£	£	£	£	£
7,500	12,000	290	290	290	290	290	290
12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440

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33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240
38,000	44,000				2,730	2,730	1,240

(2) This paragraph is subject to paragraph 12.

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