
Status: Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 5 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

ANNUAL RATES OF DUTY

PART V

RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle [^{F1}is—
- (a) if it has a revenue weight exceeding 3,500 kilograms and not exceeding 12,000 kilograms, the same as the basic goods vehicle rate;
 - (b) if it has a revenue weight exceeding 12,000 kilograms and not exceeding 25,000 kilograms, 300 per cent. of the basic goods vehicle rate;
 - (c) if it has a revenue weight exceeding 25,000 kilograms, 500 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,
 - (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.

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- (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.
- [^{F2}(5A) A vehicle is not a recovery vehicle if it is a special concessionary vehicle.]
- [^{F3}(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 which 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.
- ^{F3}(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.
- ^{F3}(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

- F1** 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
- F2** Sch. 1 para. 5(5A) inserted (29.4.1996 with application to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(4)(8)
- F3** 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

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