
Status: Point in time view as at 19/12/2003.

Changes to legislation: Vehicle Excise and Registration Act 1994, Cross Heading: Vehicles to which this Part applies is up to date with all changes known to be in force on or before 09 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 IB

LIGHT GOODS VEHICLES

Vehicles to which this Part applies

- 1H (1) This Part of this Schedule applies to a vehicle which—
- (a) is first registered 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 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 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.

Status:

Point in time view as at 19/12/2003.

Changes to legislation:

Vehicle Excise and Registration Act 1994, Cross Heading: Vehicles to which this Part applies is up to date with all changes known to be in force on or before 09 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.