

Status: Point in time view as at 01/09/1994.

Changes to legislation: Vehicle Excise and Registration Act 1994, Part IV is up to date with all changes known to be in force on or before 06 July 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 IV

SPECIAL MACHINES

- 4 (1) The annual rate of vehicle excise duty applicable to a special machine is £35.
- (2) In sub-paragraph (1) “special machine” means—
- (a) a tractor,
 - (b) an agricultural engine,
 - (c) a digging machine,
 - (d) a mobile crane,
 - (e) a works truck, or
 - (f) a mowing machine.
- (3) In sub-paragraph (2)(a) “tractor” means—
- (a) an agricultural tractor, or
 - (b) a tractor (other than an agricultural tractor) which is—
 - (i) designed and constructed primarily for use otherwise than on roads, and
 - (ii) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.
- (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.
- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—

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- (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,
 - (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.

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