

**Status:** Point in time view as at 01/09/1994. This version of this part contains provisions that are not valid for this point in time.

**Changes to legislation:** Vehicle Excise and Registration Act 1994, Part VIII is up to date with all changes known to be in force on or before 29 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 **U.K.**

#### ANNUAL RATES OF DUTY

### PART VIII **U.K.**

#### GOODS VEHICLES

##### *Basic rate*

- 8 (1) The annual rate of vehicle excise duty applicable to a goods vehicle to which this paragraph applies is £150.
- (2) This paragraph applies to a goods vehicle—
- (a) which has a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms,
  - (b) which has a plated gross weight or plated train weight exceeding 7,500 kilograms but has such a weight only by virtue of section 61(3)(c) of this Act and is not a vehicle of a class prescribed by regulations made by the Secretary of State,
  - (c) which is a tower wagon with a plated gross weight (or, in Northern Ireland, a relevant maximum weight) exceeding 7,500 kilograms, or
  - (d) which does not have a plated gross weight or plated train weight (or, in Northern Ireland, a relevant maximum weight or relevant maximum train weight) but has a design weight exceeding 3,500 kilograms.
- (3) In sub-paragraph (2)(c) “tower wagon” means a goods vehicle—
- (a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and
  - (b) which is not constructed or adapted for use, or used, for the conveyance of any load other than such a device or articles used in connection with it.
- (4) This paragraph is subject to paragraph 12.

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

- 9 (1) The annual rate of vehicle excise duty applicable to a rigid goods vehicle which has a plated gross weight (or, in Northern Ireland, a relevant maximum weight)

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exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—

- (a) the plated gross weight (or relevant maximum weight) of the vehicle, and
- (b) the number of axles on the vehicle.

Plated gross weight (or relevant maximum 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	£	£	£
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000		820	340
19,000	21,000		990	340
21,000	23,000		1,420	490
23,000	25,000		2,160	800
25,000	27,000		2,260	1,420
27,000	29,000			2,240
29,000	31,000			3,250
31,000	32,000			4,250

- (2) This paragraph is subject to paragraphs 8(2)(b) and (c) and 12.

VALID FROM 01/01/1999

[<sup>F1</sup>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

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(b) the number of axles on the vehicle.

(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 £4,670.]

#### Textual Amendments

**F1** 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

VALID FROM 01/01/1999

<sup>F29B</sup> That table is as follows—

Revenue weight of vehicle		Rate		
(1)	(2)	(3)	(4)	(5)
Exceeding	Not Exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	150	150	150
7,500	12,000	150	150	150
12,000	13,000	150	150	150
13,000	14,000	150	150	150
14,000	15,000	340	150	150
15,000	17,000	820	150	150
17,000	19,000	820	350	150
19,000	21,000	820	520	150
21,000	23,000	820	970	150
23,000	25,000	820	1,730	330
25,000	27,000	820	1,840	970
27,000	29,000	820	1,840	1,820
29,000	31,000	820	1,840	2,860
31,000	44,000	820	1,840	3,900

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### Textual Amendments

**F2** 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

- 10 (1) The annual rate of vehicle excise duty applicable, in accordance with paragraph 9, to a rigid goods vehicle which has a plated gross weight (or relevant maximum weight) exceeding 12,000 kilograms and which is used for drawing a trailer which—
- has a plated gross weight (or relevant maximum weight) exceeding 4,000 kilograms, and
  - 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 plated gross weight (or relevant maximum weight) of the trailer being drawn.
- (2) Where the plated gross weight (or relevant maximum weight) of the trailer—
- exceeds 4,000 kilograms, but
  - does not exceed 12,000 kilograms,
- the amount of the trailer supplement is £130.
- (3) Where the plated gross weight (or relevant maximum weight) of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is £360.
- (4) This paragraph is subject to paragraph 12.

#### *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	£	£	£	£	£	£

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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
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.

VALID FROM 01/01/1999

[<sup>F3</sup>11A(1) 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), 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 £4,670.]

#### Textual Amendments

**F3** 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

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VALID FROM 01/01/1999

F<sup>4</sup>11B That table is as follows—

Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate of 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 axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	150	150	150	150	150	150
7,500	12,000	150	150	150	150	150	150
12,000	16,000	150	150	150	150	150	150
16,000	20,000	150	150	150	150	150	150
20,000	23,000	310	150	150	150	150	150
23,000	26,000	690	150	150	150	150	150
26,000	28,000	690	630	150	630	150	150
28,000	31,000	1,240	1,240	590	1,240	160	150
31,000	33,000	2,030	2,030	1,240	2,030	500	150
33,000	34,000	4,670	4,670	1,240	2,030	970	150
34,000	36,000	4,670	4,670	2,340	2,030	1,600	360
36,000	38,000	4,670	4,670	2,710	2,320	2,320	780
38,000	44,000	4,670	4,670	2,710	2,320	2,320	780

#### Textual Amendments

F<sup>4</sup> 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

VALID FROM 28/07/2000

F<sup>5</sup>11C(1) This paragraph applies to a tractive unit that—

- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,

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- (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, £1,280;
  - (b) in the case of a vehicle with respect to which those requirements are satisfied, £280.]

#### Textual Amendments

- F5** [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\(2\)](#)

#### *Farmers' goods vehicles and showmen's goods vehicles*

- 12 (1) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) not exceeding 3,500 kilograms, or
  - (b) which has no such weight but has a design weight not exceeding 3,500 kilograms,
- is £85.
- (2) The annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle—
- (a) which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 3,500 kilograms but not exceeding 7,500 kilograms, or
  - (b) which has no such weight but has a design weight exceeding 3,500 kilograms,
- is £100.
- (3) Subject to sub-paragraph (6), the annual rate of vehicle excise duty applicable to a farmer's goods vehicle or a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms shall be determined in accordance with paragraphs 9 to 11 but on the assumptions specified in sub-paragraph (4).
- (4) The assumptions referred to in sub-paragraph (3) are—
- (a) that the rates of duty specified in the tables in paragraphs 9 and 11 are—
    - (i) in the case of a farmer's goods vehicle, sixty per cent., and
    - (ii) in the case of a showman's goods vehicle, twenty-five per cent.,

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- of the rates specified in the tables (but subject to sub-paragraph (5)), and
- (b) that the amount of the trailer supplement under paragraph 10 in the case of a showman's goods vehicle is £80.
- (5) Where a rate arrived at in accordance with sub-paragraph (4) would be an amount which is not a multiple of £5, the rate—
- (a) where it would on division by five produce a remainder of £2.50 or more, is rounded up to the nearest amount which is such a multiple, and
- (b) otherwise, is rounded down to the nearest amount which is such a multiple.
- (6) The annual rate of vehicle excise duty applicable to a showman's goods vehicle which has a plated gross weight or plated train weight (or relevant maximum weight or relevant maximum train weight) exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100.

#### *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 its plated gross weight or plated train weight (or, in Northern Ireland, relevant maximum weight or relevant maximum train weight) were the lower such weight 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.

#### *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,
- (b) is not a vehicle to which Part IV, V or VII applies, and
- (c) has neither a plated gross weight nor a plated train weight (or, in Northern Ireland, neither a relevant maximum weight nor a relevant maximum train weight),
- 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.

#### *Goods vehicles used partly for private purposes*

- 15 (1) Where—
- (a) a goods vehicle is used partly for private purposes, and



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- (b) the annual rate of vehicle excise duty applicable to it under this Part is less than the rate which would be applicable to it under Part I (if this Part did not apply to it),  
this Part does not apply to it (so that that rate is applicable to it).
- (2) In sub-paragraph (1) “used partly for private purposes” means used partly otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business.

#### *Exceptions*

- 16 (1) This Part does not apply to—
- (a) a vehicle to which Part II, IV, V or VII applies, or
  - (b) a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not so used for hire or reward or for or in connection with a trade or business.
- (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 sub-paragraph (2) of that paragraph.

#### *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,
  - (b) a snow plough,
  - (c) a road construction vehicle,
  - (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer’s goods vehicle, or
  - (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn or plant and materials for producing such gas.
- (2) In sub-paragraph (1)(e) “gas” means a fuel which is wholly gaseous at a temperature of fifteen degrees Centigrade under a pressure of 1013.25 millibars.

VALID FROM 01/05/1995

#### *F<sup>6</sup> Meaning of “island goods vehicle”*

##### **Textual Amendments**

- F6** 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

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- <sup>F7</sup>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—
- “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.]

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### Textual Amendments

- F7** 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

VALID FROM 29/04/1996

### *[<sup>F8</sup> Other expressions*

### Textual Amendments

- F8** 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)

<sup>F9</sup>19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the <sup>M1</sup>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

- F9** 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

- M1** 1988 c. 52.

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