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## SCHEDULES

### SCHEDULE 1

Section 2.

#### ANNUAL RATES OF DUTY

#### PART I

#### GENERAL

[<sup>F1</sup>1 (1) [<sup>F2</sup>Except in the case of a vehicle having an engine with a cylinder capacity not exceeding [<sup>F3</sup>1,549 cubic centimetres], the] annual rate of vehicle excise duty applicable to a vehicle in respect of which no other annual rate is specified by this Schedule is [<sup>F4</sup>the general rate]

(2) The general rate is [<sup>F5</sup>£165].

[ In the case of a vehicle having an engine with a cylinder capacity not exceeding <sup>F6</sup>(2A) [<sup>F7</sup>1,549 cubic centimetres], the general rate is [<sup>F8</sup>£110].]

[ For the purposes of this Schedule the cylinder capacity of an engine shall be <sup>F9</sup>(2B) calculated in accordance with regulations made by the Secretary of State.]

<sup>F10</sup>(3) .....

<sup>F10</sup>(4) .....

<sup>F10</sup>(5) .....

#### Textual Amendments

- F1** By 1995 c. 4, s. 19, Sch. 4 Pt. III paras. 6(1), 16 it is provided that Sch. 1 para. 1 is substituted (with application 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)
- F2** Words in Sch. 1 para. 1(2) substituted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(2)(5)
- F3** By 2001 c. 9, s. 8(1)(11)(12) it is provided (1.7.2001) that the words in Sch. 1 para. 1(2) are substituted
- F4** Words in Sch. 1 para. 1(1) substituted (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) for Sch. 1 para. 1(1)(a)(b) by 1996 c. 8, s. 18(2)(a)(5)
- F5** Words in Sch. 1 para. 1(2) substituted (10.7.2003 with application as mentioned in s. 14(4) of the amending Act) by Finance Act 2003 (c. 14), s. 14(1)(a)
- F6** Sch. 1 para. 1(2A) inserted (27.7.1999 with effect as mentioned in s. 8(5) of the amending Act) by 1999 c. 16, s. 8(3)(5)
- F7** Words in Sch. 1 para. 1(2A) substituted (1.7.2001) by 2001 c. 9, s. 8(1)(11)(12)
- F8** Words in Sch. 1 para. 1(2A) substituted (10.7.2003 with application as mentioned in s. 14(4) of the amending Act) by Finance Act 2003 (c. 14), s. 14(1)(b)

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- F9** Sch. 1 para. 1(2B) inserted (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), [s. 20\(1\)](#) (with [s. 20\(3\)](#))
- F10** Sch. 1 para. 1(3)-(5) repealed (29.4.1996 with effect as mentioned in [s. 18\(5\)](#) of the amending Act) by [1996 c. 8](#), [ss. 18\(2\)\(b\)\(5\)](#), [205](#), [Sch. 41 Pt. II\(3\)](#) Note

## [<sup>F11</sup>PART IA

### LIGHT PASSENGER VEHICLES: GRADUATED RATES OF DUTY

#### Textual Amendments

- F11** Pts. 1A, 1B inserted (28.7.2000) by [2000 c. 17](#), [s. 22](#), [Sch. 3](#)

#### *Vehicles to which this Part applies*

- 1A (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—
    - (i) identifies the vehicle as having been approved as a light passenger vehicle, and
    - (ii) specifies a CO<sub>2</sub> emissions figure in terms of grams per kilometre driven.
- (2) In sub-paragraph (1)(b)(i) a “light passenger vehicle” means a vehicle within Category M1 of Annex II to Council Directive [70/156/EEC](#) (vehicle with at least four wheels used for carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat).
- (3) For the purposes of this Part of this Schedule “the applicable CO<sub>2</sub> emissions figure” is—
- (a) where the EC certificate of conformity or UK approval certificate specifies only one CO<sub>2</sub> emissions figure, that figure, and
  - (b) where it specifies more than one, the figure specified as the CO<sub>2</sub> emissions (combined) figure.
- (4) Where the car is registered on the basis of an EC certificate of conformity, or UK approval certificate, that specifies separate CO<sub>2</sub> emissions figures in terms of grams per kilometre driven for different fuels, “the applicable CO<sub>2</sub> emissions figure” is the lowest figure specified or, in a case within sub-paragraph (3)(b), the lowest CO<sub>2</sub> emissions (combined) figure specified.
- (5) If a vehicle is on first registration a vehicle to which this Part of this Schedule applies—
- (a) its status as such a vehicle, and
  - (b) the applicable CO<sub>2</sub> emissions figure,
- are not affected by any subsequent modification of the vehicle.

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### *Graduated rates of duty*

1B The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies shall be determined in accordance with the following table by reference to—

- (a) the applicable CO<sub>2</sub> emissions figure, and
- (b) whether the vehicle qualifies for the reduced rate of duty, or is liable to the standard rate or the premium rate of duty.

<b>[<sup>F12</sup>CO<sub>2</sub> emissions figure</b>		<b>Rate</b>		
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>Exceeding</b>	<b>Not exceeding</b>	<b>Reduced rate</b>	<b>Standard Rate</b>	<b>Premium rate</b>
<b>g/km</b>	<b>g/km</b>	<b>£</b>	<b>£</b>	<b>£</b>
	100	55	65	75
100	120	65	75	85
120	150	95	105	115
150	165	115	125	135
165	185	135	145	155
185		155	160	165]

#### **Textual Amendments**

**F12** Table in [Sch. 1 para. 1B](#) substituted (10.7.2003 with application as mentioned in [s. 14\(4\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 14\(2\)](#)

### *The reduced rate*

- 1C (1) A vehicle qualifies for the reduced rate of duty if condition A, B or C below is met.
- (2) Condition A is that the vehicle is constructed or modified—
- (a) so as to be propelled by a prescribed type of fuel, or
  - (b) so as to be capable of being propelled by any of a number of prescribed types of fuel,
- and complies with any other requirements prescribed for the purposes of this condition.
- (3) Condition B is that the vehicle—
- (a) incorporates before its first registration equipment enabling it to meet such vehicle emission standards as may be prescribed for the purposes of this condition, and
  - (b) has incorporated such equipment since its first registration.

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- (4) Condition C is that the vehicle is of a description certified by the Secretary of State, before the vehicle's first registration, as meeting such vehicle emission standards as may be prescribed for the purposes of this condition.
- (5) The Secretary of State may make provision by regulations—
- (a) for the making of an application to the Secretary of State for the issue of a certificate under sub-paragraph (4);
  - (b) for the manner in which any determination of whether to issue such a certificate on such an application is to be made;
  - (c) for the examination of one or more vehicles of the description to which the application relates, for the purposes of the determination mentioned in paragraph (b), by such persons, and in such manner, as may be prescribed;
  - (d) for a fee to be paid for such an examination;
  - (e) for the form and content of such a certificate;
  - (f) for the revocation, cancellation or surrender of such a certificate;
  - (g) for the fact that such a certificate is, or is not, in force in respect of a description of vehicle to be treated as having conclusive effect for the purposes of this Act as to such matters as may be prescribed; and
  - (h) for appeals against any determination not to issue such a certificate.

*The standard rate*

- 1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate and is not liable to the premium rate.

*The premium rate*

- <sup>F13</sup>1E (1) A vehicle is liable to the premium rate of duty if—
- (a) it is constructed or modified so as to be propelled solely by diesel, and
  - (b) it is not of a prescribed description.
- (2) In sub-paragraph (1)(a) “diesel” means any diesel fuel within the definition in Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.

**Textual Amendments**

- F13** Sch. 1 para. 1D substituted (with effect as mentioned in [s. 11\(10\)](#) of the amending Act) for Sch. 1 paras. 1D, 1E by [Finance Act 2007 \(c. 11\), s. 11\(7\)](#)

*Meaning of “prescribed”*

- 1F In this Part of this Schedule “prescribed” means prescribed by regulations made by the Secretary of State with the consent of the Treasury.

*Meaning of “EC certificate of conformity” and “UK approval certificate”*

- 1G (1) References in this Part of this Schedule to an “EC certificate of conformity” are to a certificate of conformity issued by a manufacturer under any provision of the

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law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended.

- (2) References in this Part of this Schedule to a “UK approval certificate” are to a certificate issued under—
- (a) section 58(1) or (4) of the <sup>M1</sup>Road Traffic Act 1988, or
  - (b) Article 31A(4) or (5) of the <sup>M2</sup>Road Traffic (Northern Ireland) Order 1981.]

#### Marginal Citations

**M1** 1988 c. 52.

**M2** S.I. 1981/154 (N.I. 1).

## 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.

#### *Annual rate of duty*

- 1J The annual rate of vehicle excise duty applicable to a vehicle to which this Part of this Schedule applies is—
- (a) if the vehicle is not a lower-emission van, [<sup>F14</sup>£165] ;
  - (b) if the vehicle is a lower-emission van, [<sup>F15</sup>£110] .

#### Textual Amendments

**F14** Words in [Sch. 1 para. 1J\(a\)](#) substituted (10.7.2003 with application as mentioned in [s. 14\(4\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 14\(3\)\(a\)](#)

**F15** Words in [Sch. 1 para. 1J\(b\)](#) substituted (10.7.2003 with application as mentioned in [s. 14\(4\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 14\(3\)\(b\)](#)

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For the purposes of paragraph 1J, a vehicle to which this Part of this Schedule applies is a “lower-emission van” if—

- 1K (a) the vehicle is first registered on or after 1st March 2003, and  
 (b) the limit values given for the vehicle by the Table (which is extracted from the new table inserted in section 5.3.1.4 of Annex I of Council Directive 70/220/EEC by Directive 98/69/EC of the European Parliament and of the Council) are not exceeded during a Type I test.

Reference mass of vehicle		Limit values for types of emissions by reference to vehicle type						
		CO		HC	NO <sub>x</sub>		HC + NO <sub>x</sub>	PM
Exceeding	Not exceeding	Petrol	Diesel	Petrol	Petrol	Diesel	Diesel	Diesel
kg	kg	g/km	g/km	g/km	g/km	g/km	g/km	g/km
–	1,305	1.0	0.5	0.1	0.08	0.25	0.3	0.025
1,305	1760	1.81	0.63	0.13	0.1	0.33	0.39	0.04
1,760	3,500	2.27	0.74	0.16	0.11	0.39	0.46	0.06

[<sup>F16</sup>1L

In paragraph 1K—

“Type I test” means a test as described in section 5.3 of Annex I to Council Directive 70/220/EEC as amended (test for simulating/verifying the average tailpipe emissions after a cold start and carried out using the procedure described in Annex III of that Directive as amended);

“the reference mass” of a vehicle means the mass of the vehicle with bodywork and, in the case of a towing vehicle, with coupling device, if fitted by the manufacturer, in running order, or mass of the chassis or chassis with cab, without bodywork and/or coupling device if the manufacturer does not fit the bodywork and/or coupling device (including liquids and tools, and spare wheel if fitted, and with the fuel tank filled to 90% and the other liquid containing systems, except those for used water, to 100% of the capacity specified by the manufacturer), increased by a uniform mass of 100 kilograms;

“CO” means mass of carbon monoxide;

“HC” means mass of hydrocarbons;

“NO<sub>x</sub>” means mass of oxides of nitrogen;

“PM” means mass of particulates (for compression ignition engines).]

#### Textual Amendments

**F16** Sch. 1 paras. 1J-1L substituted for Sch. 1 para. 1J (24.7.2002 with application as mentioned in s. 16(2) of the amending Act) by Finance Act 2002 (c. 23), s. 16(1)

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## PART II

### MOTORCYCLES

- 2 <sup>F17</sup>(1) The annual rate of vehicle excise duty applicable to a motorcycle that does not exceed 450 kilograms in weight unladen is—
- (a) if the cylinder capacity of the engine does not exceed 150 cubic centimetres, £15;
  - (b) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 400 cubic centimetres, £30;
  - (c) if the vehicle is a motorbicycle and the cylinder capacity of the engine exceeds 400 cubic centimetres but does not exceed 600 cubic centimetres, £45;
  - (d) in any other case, £60.]

<sup>F18</sup>(2) .....

(3) In this paragraph—

“motorcycle” means a motorbicycle or a motortricycle <sup>F19</sup>but does not include an electrically propelled vehicle],

“motorbicycle” includes a two-wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached, and

“motortricycle” includes a three-wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

(4) <sup>F20</sup> .....

#### Textual Amendments

- F17** Sch. 1 para. 2(1) substituted for Sch. 1 para. 2(1)-(1B) (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 18\(1\)](#)
- F18** Sch. 1 para. 2(2) repealed (29.4.1996 with effect as mentioned in s. 18(5) of the amending Act) by 1996 c. 8, ss. 18(2)(5), 205, [Sch. 41 Pt. II\(3\)](#) Note
- F19** Sch. 1 para. 2(3): words in the definition of “motorcycle” inserted (*retrospectively* 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(2)(b)(11)(14)
- F20** Sch. 1 para. 2(4) repealed (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 20(2)(a), 141, [Sch. 40 Pt. 1\(5\)](#) (with s. 20(3))

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### [<sup>F21</sup>PART III

#### BUSES]

#### Textual Amendments

**F21** By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application 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)

- <sup>F22</sup>3 (1) The annual rate of vehicle excise duty applicable to a bus [<sup>F23</sup>with respect to which the reduced pollution requirements are not satisfied] is—
- (a) if its seating capacity is nine to sixteen, the same as the basic goods vehicle rate;
  - (b) if its seating capacity is seventeen to thirty-five, 133 per cent. of the basic goods vehicle rate;
  - (c) if its seating capacity is thirty-six to sixty, 200 per cent. of the basic goods vehicle rate;
  - (d) if its seating capacity is over sixty, 300 per cent. of the basic goods vehicle rate.
- [<sup>F24</sup>(1A) The annual rate of vehicle excise duty applicable to a bus with respect to which the reduced pollution requirements are satisfied is the general rate specified in paragraph 1(2).]
- (2) In this paragraph “bus” means a vehicle which—
- (a) is a public service vehicle (within the meaning given by section 1 of the <sup>M3</sup>Public Passenger Vehicles Act 1981), and
  - (b) is not an excepted vehicle [<sup>F25</sup>which is not a concessionary vehicle and which is].
- (3) For the purposes of this paragraph an excepted vehicle is—
- (a) a vehicle which has a seating capacity under nine,
  - (b) a vehicle which is a community bus,
  - (c) a vehicle used under a permit granted under section 19 of the <sup>M4</sup>Transport Act 1985 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met, or
  - (d) a vehicle used under a permit granted under section 10B of the <sup>M5</sup>Transport Act (Northern Ireland) 1967 (educational and other bodies) and used in circumstances where the requirements mentioned in subsection (2) of that section are met.
- (4) In sub-paragraph (3)(b) “community bus” means a vehicle—
- (a) used on public roads solely in accordance with a community bus permit (within the meaning given by section 22 of the <sup>M6</sup>Transport Act 1985), and
  - (b) not used for providing a service under an agreement providing for service subsidies (within the meaning given by section 63(10)(b) of that Act).
- (5) For the purposes of this paragraph the seating capacity of a vehicle shall be determined in accordance with regulations made by the Secretary of State.



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- (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 [<sup>F26</sup>which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
  - (b) 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.
- (7) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) 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.
- (8) Where an amount arrived at in accordance with sub-paragraph (1)(b), (c) or (d) 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

- F22** By 1995 c. 4, s. 19, Sch. 4 paras. 8, 16 it is provided that Sch. 1 Pt. III is substituted (with application 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)
- F23** Words in Sch. 1 para. 3(1) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 3(1); S.I. 1998/3092, art. 2
- F24** Sch. 1 para. 3(1A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 3(2); S.I. 1998/3092, art. 2
- F25** Words in Sch. 1 para. 3(2)(b) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(2)(8)
- F26** Sch. 1 para. 3(6)(a)(b) and preceding word substituted for words in Sch. 1 para. 3(6) (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 3(3); S.I. 1998/3092, art. 2

#### Marginal Citations

- M3** 1981 c. 14.  
**M4** 1985 c. 67.  
**M5** 1967 c. 37 (N.I.).  
**M6** 1985 c. 67.

## PART IV

### [<sup>F27</sup>SPECIAL VEHICLES]

#### Textual Amendments

- F27** Sch. 1 Pt. IV: heading 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) by 1995 c. 4, s. 19, Sch. 4 paras. 9(1)(2), 16

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- 4 (1) The annual rate of vehicle excise duty applicable to a [<sup>F28</sup>special vehicle is the same as the basic goods vehicle rate].
- (2) In sub-paragraph (1) [<sup>F29</sup>“special vehicle” means a vehicle which has a revenue weight exceeding 3,500 kilograms [<sup>F30</sup>which is not a special concessionary vehicle]]—
- <sup>F31</sup>(a) .....
  - <sup>F31</sup>(b) .....
  - [<sup>F32</sup>(bb) a vehicle falling within sub-paragraph (2A) or (2B),]
  - (c) a digging machine,
  - (d) a mobile crane,
  - [<sup>F33</sup>(dd) mobile pumping vehicle,]
  - (e) a works truck, or
  - [<sup>F34</sup>(ee) a road roller.]
  - (f) .....
- [<sup>F35</sup>(2A) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use for the conveyance of goods or burden of any description; but
  - (b) it is not so used or is not so used for hire or reward or for or in connection with a trade or business.
- (2B) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached; but
  - (b) it is not so used or, if it is so used, the semi-trailer is not used for the conveyance of goods or burden of any description.]
- (3) .....
- (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.
- [<sup>F36</sup>(5A) In sub-paragraph (2)(dd) “mobile pumping vehicle” means a vehicle—
- (a) which is constructed or adapted for use and used for the conveyance of a pump and a jib satisfying the requirements specified in sub-paragraph (5B),
  - (b) which is used on public roads only—

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- (i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
    - (ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and
  - (c) which, when so proceeding, does not carry—
    - (i) the material that is to be or has been pumped, or
    - (ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.
- (5B) The requirements are that each of the pump and the jib is—
  - (a) built in as part of the vehicle, and
  - (b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that—
    - (i) is attached to the pump and the jib, and
    - (ii) is raised or lowered to that height or depth by operation of the jib.]
- (6) In sub-paragraph (2)(e) “works truck” means a goods vehicle which is—
  - (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.
- [<sup>F37</sup>(7) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [<sup>F38</sup>which—
  - (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
  - (b) 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.]

#### Textual Amendments

- F28** Words in Sch. 1 para. 4(1) 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) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(3\), 16](#)
- F29** Words in Sch. 1 para. 4(2) 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) by [1995 c. 4, s. 19, Sch. 4 paras. 9\(4\)\(a\), 16](#)
- F30** Words in Sch. 1 para. 4(2) substituted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by [1996 c. 8, s. 16\(3\)\(8\)](#)
- F31** Sch. 1 para. 4(a)(b)(f) repealed (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, ss. 19, 162, Sch. 4 paras. 9\(4\)\(b\), 16, Sch. 29 Pt. V\(2\)](#) Note

*Status: Point in time view as at 01/10/2004.*

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- F32** Sch. 1 para. 4(2)(bb) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(2)(11) (with s. 17(13))
- F33** Sch. 1 para. 4(2)(dd) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(2)(5)
- F34** Sch. 1 para. 4(2)(ee) 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. 9(4)(c), 16
- F35** Sch. 1 para. 4(2A)(2B) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(3)(11) (with s. 17(13))
- F36** Sch. 1 para. 4(5A)(5B) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(3)
- F37** Sch. 1 para. 4(7) 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. 9(6), 16
- F38** Sch. 1 para. 4(7)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 4(7) by 1998 c. 36, s. 16, Sch. 1 para. 4; S.I. 1998/3092, art. 2

## <sup>F39</sup>PART IVA

### Textual Amendments

- F39** Sch. 1 Pt. IVA (paras. 4A-4H) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3), note 2

## PART V

### RECOVERY VEHICLES

- 5 (1) The annual rate of vehicle excise duty applicable to a recovery vehicle [<sup>F51</sup>is—
- [ if it has a revenue weight exceeding 3,500 kilograms and not exceeding
- <sup>F52</sup>(a) 25,000 kilograms, the same as the basic goods vehicle rate;]
- (c) if it has a revenue weight exceeding 25,000 kilograms, [<sup>F53</sup>250] 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

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- (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.
- (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.
- <sup>F54</sup>(5A) . . . . .
- <sup>F55</sup>(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 <sup>F56</sup>which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
  - (b) 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
- <sup>F55</sup>(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.
- <sup>F55</sup>(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

- F51** 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](#)
- F52** Sch. 1 para. 5(1)(a) substituted for para. 5(1)(a)(b) (11.5.2001 with application as mentioned in s. 11(4) of the amending act) by [2001 c. 9, s. 11\(2\)\(4\)](#)
- F53** Words in Sch. 1 para. 5(1)(c) substituted (11.5.2001 with application as mentioned in s. 11(4) of the amending Act) by [2001 c. 9, s. 11\(3\)\(4\)](#)
- F54** Sch. 1 Pt. V para. 5(5A) repealed (*retrospectively* 1.4.2001) by [2001 c. 9, s. 110](#), [Sch. 33 Pt. 1\(3\)](#)
- F55** 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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**F56** Sch. 1 para. 5(6)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 5(6) by 1998 c. 36, s. 16, **Sch. 1 para. 5**; S.I. 1998/3092, **art. 2**

**PART VI**

VEHICLES USED FOR EXCEPTIONAL LOADS

- 6 (1) This paragraph applies to a vehicle which is—
  - (a) a heavy motor car used for the carriage of exceptional loads, or
  - (b) a heavy locomotive, light locomotive or motor tractor used to draw trailers carrying exceptional loads.

[<sup>F57</sup>and which is not a special concessionary vehicle.]

- (2) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies in respect of use for the carriage of exceptional loads, or to draw trailers carrying exceptional loads, which is authorised by virtue of an order under—

- (a) section 44 of the <sup>M7</sup>Road Traffic Act 1988, or
- [<sup>F58</sup>(b) Article 60 of the Road Traffic (Northern Ireland) Order 1995,]

is [<sup>F59</sup>the rate specified in sub-paragraph (2A)].

[<sup>F60</sup>(2A) The rate referred to in sub-paragraph (2) is—

- (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, [<sup>F61</sup>£2,585]]; and
- (b) in the case of a vehicle with respect to which those requirements are satisfied, [<sup>F62</sup>£2,085].

- (3) For the purposes of this paragraph an exceptional load is a load which—

- (a) by reason of its dimensions cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which complies in all respects with requirements of regulations under section 41 of the Road Traffic Act 1988 or (in Northern Ireland) [<sup>F63</sup>Article 55 of the Road Traffic (Northern Ireland) Order 1995], or
- (b) by reason of its weight cannot be carried by a heavy motor car or trailer, or a combination of a heavy motor car and trailer, which has a total laden weight of not more than [<sup>F64</sup>41,000] kilograms and which complies in all respects with such requirements.

<sup>F65</sup>(3A) .....

- (4) Expressions used in this paragraph and in the Road Traffic Act 1988 or the [<sup>F66</sup>the Road Traffic (Northern Ireland) Order 1995] have the same meanings in this paragraph as in that Act or Order.

**Textual Amendments**

**F57** Words in Sch. 1 para. 6(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 16(5)(8)

**F58** Sch. 1 para. 6(2)(b) substituted (29.4.1996) by 1996 c. 8, s. 22(5)

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- F59** Words in Sch. 1 para. 6(2) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 6(1)**; S.I. 1998/3092, **art. 2**
- F60** Sch. 1 para. 6(2A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 6(2)**; S.I. 1998/3092, **art. 2**
- F61** Words in Sch. 1 para. 6(2A)(a) substituted (11.5.2001 with application as mentioned in s. 10(4) of the amending Act) by 2001 c. 9, s. **10(2)(4)**
- F62** Words in Sch. 1 para. 6(2A)(b) substituted (11.5.2001 with application as mentioned in s. 10(4) of the amending Act) by 2001 c. 9, s. **10(3)(4)**
- F63** Words in Sch. 1 para. 6(3)(a) substituted (29.4.1996) by 1996 c. 8, s. **22(6)(a)**
- F64** Words in Sch. 1 para. 6(3)(b) substituted (27.7.1999 with effect as mentioned in Sch. 1 para. 9 of the amending Act) by 1999 c. 16, s. 9, **Sch. 1 para. 2(2)**
- F65** Sch. 1 para. 6(3A) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 6(3), **Sch. 27 Pt. I(3)**
- F66** Words in Sch. 1 para. 6(4) substituted (29.4.1996) by 1996 c. 8, s. **22(6)(b)**

**Marginal Citations**

- M7** 1988 c. 52.

**PART VII**

HAULAGE VEHICLES

- 7 (1) The annual rate of vehicle excise duty applicable to a haulage vehicle is—
- <sup>F67</sup>(a) if it is a showman’s vehicle, the same as the basic goods vehicle rate;
  - (b) in any other case, [<sup>F68</sup>the rate specified in sub-paragraph (3A)].]
- (2) In sub-paragraph (1) “haulage vehicle” means a vehicle (other than a vehicle to which Part IV, <sup>F69</sup>. . . V or VI applies) which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment.
- <sup>F70</sup>(3) In sub-paragraph (1) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [<sup>F71</sup>which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
  - (b) 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
- [ The rate referred to in sub-paragraph (1)(b) is—
- <sup>F72</sup>(3A) (a) in the case of a vehicle with respect to which the reduced pollution requirements are not satisfied, £350; and
- (b) in the case of a vehicle with respect to which those requirements are satisfied, the general rate specified in paragraph 1(2).]
- <sup>F73</sup>(4) . . . . .
- <sup>F73</sup>(5) . . . . .
- <sup>F73</sup>(6) . . . . .]

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### Textual Amendments

- F67** Sch. 1 para. 7(1)(a)(b) 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) by 1995 c. 4, s. 19, Sch. 4 paras. 13(1)(2), 16
- F68** Words in Sch. 1 para. 7(1)(b) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(1); S.I. 1998/3092, art. 2
- F69** Words in Sch. 1 Pt. VII para. 7(2) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, Pt. 5, s. 110, Sch. 33 Pt. 1(3), notes
- F70** Sch. 1 para. 7(3)-(6) 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. 13(1)(3), 16
- F71** Sch. 1 para. 7(3)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 7(3) by 1998 c. 36, s. 16, Sch. 1 para. 7(2); S.I. 1998/3092, art. 2
- F72** Sch. 1 para. 7(3A) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 7(3); S.I. 1998/3092, art. 2
- F73** Sch. 1 para. 7(4)-(6) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 7(4), Sch. 27 Pt. I(3); S.I. 1998/3092, art. 2

## PART VIII

### GOODS VEHICLES

#### *Basic rate*

F74g

### Textual Amendments

- F74** Sch. 1 para. 8 repealed (1.5.1995 with application as 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, ss. 19, 162, Sch. 4 Pt. III paras. 14(1)(2), 16, Sch. 29 Pt. V(2) Note

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

- 9 (1) [F75 Subject to sub-paragraphs (2) and (3),] the annual rate of vehicle excise duty applicable to a rigid goods vehicle which [F76 is not a vehicle with respect to which the reduced pollution requirements are satisfied and which] has [F77 a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—
- (a) the [F78 the revenue weight] of the vehicle, and
  - (b) the number of axles on the vehicle.

[F80 (2) The annual rate of vehicle excise duty applicable—

- (a) to any rigid goods vehicle which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms,

F81



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- (b) to any rigid goods vehicle which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [<sup>F82</sup>and
- (c) to any rigid goods vehicle which is used loaded only in connection with a person learning to drive the vehicle or taking a driving test,]

shall be the basic goods vehicle rate.

- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle [<sup>F83</sup>which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied,
  - (b) has a revenue weight exceeding 44,000 kilograms, and
  - (c) is not an island goods vehicle,

shall be [<sup>F84</sup>£2,585].]

- (4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1), to a rigid goods vehicle [<sup>F85</sup>which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
  - (b) 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

<sup>F86</sup>(5) .....

<sup>F79</sup> 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	165	165	165
7,500	12,000	200	200	200
12,000	13,000	200	200	200
13,000	14,000	200	200	200
14,000	15,000	200	200	200
15,000	17,000	650	200	200
17,000	19,000	650	200	200
19,000	21,000	650	200	200
21,000	23,000	650	450	200
23,000	25,000	650	650	450
25,000	27,000	650	650	650
27,000	29,000	650	650	1,200
29,000	31,000	650	650	1,200
31,000	44,000	650	650	1,200]

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### Textual Amendments

- F75** Words in Sch. 1 para. 9(1) 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(1)(3)(a), 16
- F76** Words in Sch. 1 para. 9(1) inserted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, Sch. 1 para. 8(1); S.I. 1998/3092, art. 2
- F77** Words in Sch. 1 para. 9(1) 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) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(b), 16
- F78** Words in Sch. 1 para. 9(1)(a) 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) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(3)(c), 16
- F79** Table in Sch. 1 para. 9(1) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1)(2), Sch. 2 para. 2
- F80** Sch. 1 para. 9(2)-(5) 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 Sch. 1 para. 9(2) by 1995 c. 4, s. 19, Sch. 4 paras. 14(1)(5), 16
- F81** Word immediately preceding Sch. 1 para. 9(2)(b) repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17, 205, Sch. 41 Pt. II(2) Note
- F82** Sch. 1 para. 9(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 17(4)(11)
- F83** Sch. 1 para. 9(3)(a)-(c) and words after and preceding them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(3) by 1998 c. 36, s. 16, Sch. 1 para. 8(2); S.I. 1998/3092, art. 2
- F84** Words in Sch. 1, para. 9(3) substituted (11.5.2001) by 2001 c. 9, ss. 9, 44, Sch. 2, para. 3
- F85** Sch. 1 para. 9(4)(a)(b) and preceding word substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 9(5) by 1998 c. 36, s. 16, Sch. 1 para. 8(3); S.I. 1998/3092, art. 2
- F86** Sch. 1 para. 9(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, Sch. 1 para. 8(4), Sch. 27 Pt. I(3); S.I. 1998/3092, art. 2

- [<sup>F87</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
  - (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 [<sup>F88</sup>£2,085.]

### Textual Amendments

- F87** 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

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**F88** Words in Sch. 1 para. 9A(3) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), **Sch. 2 para. 4**

**F89** 9B That table is as follows—

<sup>F90</sup> 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	160	160	160
7,500	12,000	160	160	160
12,000	13,000	160	160	160
13,000	14,000	160	160	160
14,000	15,000	160	160	160
15,000	17,000	280	160	160
17,000	19,000	280	160	160
19,000	21,000	280	160	160
21,000	23,000	280	210	160
23,000	25,000	280	280	210
25,000	27,000	280	280	280
27,000	29,000	280	280	700
29,000	31,000	280	280	700
31,000	44,000	280	280	700]

**Textual Amendments**

**F89** 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**

**F90** Table in Sch. 1 para. 9B substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1)(2), **Sch. 2 para. 5**

10 (1) The annual rate of vehicle excise duty applicable, in accordance with <sup>F91</sup>paragraphs 9 and 9A], to a rigid goods vehicle which has a <sup>F92</sup>revenue weight] exceeding 12,000 kilograms <sup>F93</sup>, which does not fall within paragraph 9(2)(b) or (c)] and which is used for drawing a trailer which—

- (a) has a <sup>F94</sup>plated gross weight] exceeding 4,000 kilograms, and
- (b) when so drawn, is used for the conveyance of goods or burden,

*Status: Point in time view as at 01/10/2004.*

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shall be increased by the amount of the supplement (the “trailer supplement”) which is appropriate to the [<sup>F94</sup>plated gross weight] of the trailer being drawn.

(2) Where the plated gross weight <sup>F95</sup> . . . of the trailer—

- (a) exceeds 4,000 kilograms, but
- (b) does not exceed 12,000 kilograms,

the amount of the trailer supplement is [<sup>F96</sup> an amount equal to the amount of the general rate specified in paragraph 1(2)].

(3) Where the plated gross weight <sup>F97</sup> . . . of the trailer exceeds 12,000 kilograms, the amount of the trailer supplement is [<sup>F98</sup> an amount equal to [<sup>F99</sup>140] per cent. of the amount of the general rate specified in paragraph (2)].

[<sup>F100</sup>(3A) Where an amount arrived at in accordance with sub-paragraph (3) 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 amount of the trailer supplement is the amount arrived at rounded (either up or down) to the nearest amount which is a multiple of £10.

(3B) Where an amount arrived at in accordance with sub-paragraph (3) is an amount which on division by ten produces a remainder of £5, the amount of the trailer supplement is the amount arrived at increased by £5.]

(4) . . . . .

#### Textual Amendments

- F91** Words in Sch. 1 para. 10(1) substituted (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, s. 16, **Sch. 1 para. 10**; S.I. 1998/3092, **art. 2**
- F92** Words in Sch. 1 para. 10(1) substituted (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(6)(a), 16**
- F93** Words in Sch. 1 para. 10(1) inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. **19(5)(11)**
- F94** Words in Sch. 1 para. 10(1) substituted (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(6)(b), 16**
- F95** Words in Sch. 1 para. 10(2) repealed (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, ss. 19, 162, **Sch. 4 paras. 14(7)(a), 16, Sch. 29 Pt. V(2)** Note
- F96** Words in **Sch. 1 para. 10(2)** substituted (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(7)(b), 16**
- F97** Words in Sch. 1 para. 10(3) repealed (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, ss. 19, 162, **Sch. 4 paras. 14(8)(a), 16, Sch. 29 Pt. V(2)** Note
- F98** Words in **Sch. 1 para. 10(3)** substituted (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(8)(b), 16**
- F99** Words in **Sch. 1 para. 10(3)** substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), **Sch. 2 para. 6**

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**F100** Sch. 1 paras. 10(3A)(3B) inserted (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(9), 16

*Tractive units exceeding 7,500 kilograms train weight*

11 (1) [F101 Subject to sub-paragraphs (2) and (3),][F102 and paragraph 11C]the annual rate of vehicle excise duty applicable to a tractive unit which [F103 is not a vehicle with respect to which the reduced pollution requirements are satisfied and which] has [F104 a revenue weight exceeding 3,500 kilograms] shall be determined in accordance with the following table by reference to—

- (a) the [F105 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.

[F107(2) The annual rate of vehicle excise duty applicable—

- (a) to any tractive unit which is a showman’s goods vehicle with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms, F108 . . .
- (b) to any tractive unit which is an island goods vehicle with a revenue weight exceeding 3,500 kilograms, [F109 and
- (c) to any tractive unit to which a semi-trailer is attached which is used loaded only in connection with a person learning to drive the tractive unit or taking a driving test,]

shall be the basic goods vehicle rate.

[F107(3) The annual rate of vehicle excise duty applicable to a tractive unit [F110 which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied,
- (b) has a revenue weight exceeding 44,000 kilograms, and
- (c) is not an island goods vehicle,

shall be [F111 £2,585].]

[F107(4) In sub-paragraph (2) the reference to the basic goods vehicle rate is to the rate applicable, by virtue of sub-paragraph (1) of paragraph 9, to a rigid goods vehicle [F112 which—

- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
- (b) 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.

[F113(5) . . . . .]

<i>[F106 Revenue weight of tractive unit</i>		<i>Rate for tractive unit with two axles</i>			<i>Rate for tractive unit with three or more axles</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>

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<i>Exceeding</i>	<i>Not exceeding</i>	<i>Any no. of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>	<i>Any no. of semi-trailer axles</i>	<i>2 or more semi-trailer axles</i>	<i>3 or more semi-trailer axles</i>
<b>kgs</b>	<b>kgs</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
3,500	7,500	165	165	165	165	165	165
7,500	12,000	165	165	165	165	165	165
12,000	16,000	165	165	165	165	165	165
16,000	20,000	165	165	165	165	165	165
20,000	23,000	165	165	165	165	165	165
23,000	25,000	165	165	165	165	165	165
25,000	26,000	450	165	165	165	165	165
26,000	28,000	450	165	165	165	165	165
28,000	31,000	650	650	165	450	165	165
31,000	33,000	1,200	1,200	450	1,200	450	165
33,000	34,000	1,200	1,200	450	1,200	650	165
34,000	35,000	1,500	1,500	1,200	1,200	650	450
35,000	36,000	1,500	1,500	1,200	1,200	650	450
36,000	38,000	1,500	1,500	1,200	1,500	1,200	650
38,000	41,000	1,850	1,850	1,850	1,850	1,850	1,200
41,000	44,000	1,850	1,850	1,850	1,850	1,850	1,200]

### Textual Amendments

- F101** Words in Sch. 1 para. 11(1) 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\(11\)\(a\), 16](#)
- F102** Words in Sch. 1 para. 11(1) 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\(1\)\(a\)](#)
- F103** Words in Sch. 1 para. 11(1) inserted (in relation to licences issued on or after 1.1.1999) by [1998 c. 36, s. 16, Sch. 1 para. 11\(1\); S.I. 1998/3092, art. 2](#)
- F104** Words in Sch. 1 para. 11(1) 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) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(b\), 16](#)
- F105** Words in Sch. 1 para. 11(1)(a) 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) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(11\)\(c\), 16](#)
- F106** Table in Sch. 1 para. 11(1) substituted (11.5.2001 with application as mentioned in [s. 9\(2\)](#) of the amending Act) by [2001 c. 9, s. 9, Sch. 2 para. 7](#)
- F107** Sch. 1 para. 11(2)-(5) 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 Sch. 1 para. 11(2) by [1995 c. 4, s. 19, Sch. 4 paras. 14\(13\), 16](#)

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- F108** Word immediately preceding Sch. 1 para. 11(2)(b) substituted (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17, 205, **Sch. 41 Pt. II(2)** Note
- F109** Sch. 1 para. 11(2)(c) and preceding word inserted (29.4.1996 with application in relation to licences taken out after 28.11.1995) by 1996 c. 8, s. 18(6)(11)
- F110** Sch. 1 para. 11(3)(a)-(c) and words preceding and after them substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(3) by 1998 c. 36, s. 16, **Sch. 1 para. 11(2)**; S.I. 1998/3092, **art. 2**
- F111** Words in Sch. 1 para. 11(3) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), **Sch. 2 para. 8**
- F112** Sch. 1 para. 11(4)(a) and preceding word and “(b) falls” substituted (in relation to licences issued on or after 1.1.1999) for words in Sch. 1 para. 11(4) by 1998 c. 36, s. 16, **Sch. 1 para. 11(3)**; S.I. 1998/3092, **art. 2**
- F113** Sch. 1 para. 11(5) repealed (in relation to licences issued on or after 1.1.1999) by 1998 c. 36, ss. 16, 165, **Sch. 1 para. 11(4)**, **Sch. 27 Pt. I(3)** Note; S.I. 1998/3092, **art. 2**

- <sup>F114</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) [<sup>F115</sup>and paragraph 11C]], 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 [<sup>F116</sup>£2,085].

#### Textual Amendments

- F114** 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**
- F115** Words in Sch. 1 para. 11A(2) inserted (28.7.2000) by 2000 c. 17, s. 24, **Sch. 5 para. 6(1)(b)**
- F116** Words in Sch. 1 para. 11A(3) substituted (11.5.2001 with effect as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), Sch. 2 para. 9

<sup>F117</sup>11B That table is as follows—

<sup>F118</sup> Revenue 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	2 or more	3 or more	Any	2 or more	3 or more
	no. of				no. of		

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		<i>semi-trailer axles</i>	<i>semi-trailer axles</i>	<i>semi-trailer axles</i>	<i>semi-trailer axles</i>	<i>semi-trailer axles</i>	<i>semi-trailer axles</i>
kgs	kgs	£	£	£	£	£	£
3,500	7,500	160	160	160	160	160	160
7,500	12,000	160	160	160	160	160	160
12,000	16,000	160	160	160	160	160	160
16,000	20,000	160	160	160	160	160	160
20,000	23,000	160	160	160	160	160	160
23,000	25,000	160	160	160	160	160	160
25,000	26,000	210	160	160	160	160	160
26,000	28,000	210	160	160	160	160	160
28,000	31,000	280	280	160	210	160	160
31,000	33,000	700	700	210	700	210	160
33,000	34,000	700	700	210	700	280	160
34,000	35,000	1,000	1,000	700	700	280	210
35,000	36,000	1,000	1,000	700	700	280	210
36,000	38,000	1,000	1,000	700	1,000	700	280
38,000	41,000	1,350	1,350	1,350	1,350	1,350	700
41,000	44,000	1,350	1,350	1,350	1,350	1,350	700]

#### Textual Amendments

**F117** 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

**F118** Table in Sch. 1 para. 11B substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), Sch. 2 para. 10

[<sup>F119</sup>11(1)] This paragraph applies to a tractive unit that—

- (a) has a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms,
- (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, [<sup>F120</sup>£650];



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

**Textual Amendments**

- F119** 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)**
- F120** Words in Sch. 1 para. 11C(2)(a) substituted (11.5.2001 with application as mentioned in s. 9(2) of the amending Act) by 2001 c. 9, s. 9(1), **Sch. 2 para. 11**

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

<sup>F121</sup>12 .....

**Textual Amendments**

- F121** Sch. 1 para. 12 repealed (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, ss. 19, 162, Sch. 4 paras. 14(14), 16, **Sch. 29 Pt. V(2)** Note

*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 [<sup>F122</sup>its revenue weight were such lower weight as may be 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.

**Textual Amendments**

- F122** Words in Sch. 1 para. 13(1) 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) by 1995 c. 4, ss. 19, Sch. 4 paras. 14(15), **16**

*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,
  - <sup>F123</sup>(b) .....
  - <sup>F123</sup>(c) .....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.

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**Textual Amendments**

**F123** Sch. 1 para. 14(b)(c) repealed (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, ss. 19, 162, Sch. 4 paras. 14(16), 16, Sch. 29 Pt. V(2) Note

*Goods vehicles used partly for private purposes*

<sup>F124</sup>15 .....

**Textual Amendments**

**F124** Sch. 1 para. 15 repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(15), 205, Sch. 41 Pt. II(2) Note

*Exceptions*

- 16 (1) This Part does not apply to—
  - (a) a vehicle to which Part II, IV, <sup>F125</sup> . . . V or VII applies, <sup>F126</sup> . . .
  - <sup>F126</sup>(b) .....
- (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 subparagraph (2) of that paragraph.

**Textual Amendments**

**F125** Words in Sch. 1 para. 16(1)(a) repealed (*retrospectively* to 1.4.2001) by 2001 c. 9, s. 110, Sch. 33 Pt. 1(3)  
**F126** Sch. 1 para. 16(1)(b) and preceding word repealed (29.4.1996 with effect in accordance with s. 17 of the amending Act) by 1996 c. 8, ss. 17(7)(11), 205, Sch. 41 Pt. II(2) Note

*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, [<sup>F127</sup>or]
  - (b) a snow plough,
  - <sup>F128</sup>(c) .....
  - <sup>F128</sup>(d) .....
  - <sup>F128</sup>(e) .....
- <sup>F128</sup>(2) .....

**Textual Amendments**

**F127** Word in Sch. 1 para. 17(1)(a) 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(17)(a), 16

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**F128** Sch. 1 para. 17(1)(c)-(e)(2) repealed (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 para. 14(17)(b)(18), 16, Sch. 29 Pt. V(2) Note

*<sup>F129</sup> Meaning of “island goods vehicle”*

**Textual Amendments**

**F129** 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

- <sup>F130</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—

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“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.]

#### Textual Amendments

**F130** 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

#### *<sup>F131</sup> Other expressions*

#### Textual Amendments

**F131** 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>F132</sup>19 (1) In this Part “driving test” means any test of competence to drive mentioned in section 89(1) of the <sup>M8</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

**F132** 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

**M8** 1988 c. 52.

## SCHEDULE 2

Section 5.

### EXEMPT VEHICLES

#### *Electrically propelled vehicles*

<sup>F133</sup>1

*Status: Point in time view as at 01/10/2004.*

*Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 18 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)*

#### Textual Amendments

**F133** Sch. 2 para. 1 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(a), 5, Sch. 29 Pt. V(1) Note

### *[<sup>F134</sup> Old vehicles*

#### Textual Amendments

**F134** By 1996 c. 8, s. 19(1)(2) it is provided that Sch. 2 para. 1A and preceding cross-heading are substituted (with effect in relation to times on or after 1.6.1996)

<sup>F135</sup>1A (1) Subject to sub-paragraph (2), a vehicle is an exempt vehicle at any time if it was constructed [<sup>F136</sup>before 1st January 1973]].

- (2) A vehicle is not an exempt vehicle by virtue of sub-paragraph (1) if—
- (a) an annual rate is specified in respect of it by any provision of Part III, V, VI, VII or VIII of Schedule 1; or
  - (b) it is a special vehicle, within the meaning of Part IV of Schedule 1, which—
    - (i) falls within sub-paragraph (3) or (4); and
    - (ii) is not a digging machine, mobile crane, [<sup>F137</sup>mobile pumping vehicle,] works truck or road roller.
- (3) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use for the conveyance of goods or burden of any description;
  - (b) it is put to a commercial use on a public road; and
  - (c) that use is not a use for the conveyance of goods or burden of any description.
- (4) A vehicle falls within this sub-paragraph if—
- (a) it is designed or adapted for use with a semi-trailer attached;
  - (b) it is put to a commercial use on a public road; and
  - (c) in a case where that use is a use with a semi-trailer attached, the semi-trailer is not used for the conveyance of goods or burden of any description.
- (5) In sub-paragraph (2) “digging machine”, “mobile crane” [<sup>F138</sup>, “mobile pumping vehicle”] and “works truck” have the same meanings as in paragraph 4 of Schedule 1.
- (6) In sub-paragraphs (3) and (4) “commercial use” means use for hire or reward or for or in connection with a trade or business.

#### Textual Amendments

**F135** By 1996 c. 8, s. 19(1)(2) it is provided that Sch. 2 para. 1A and preceding cross-heading are substituted (with effect in relation to times on or after 1.6.1996)

**F136** Words in Sch. 2 para. 1A(1) substituted (31.7.1998) by 1998 c. 36, s. 17

**F137** Words in Sch. 2 para. 1A(2)(b)(ii) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(4)(a)(5)

*Status: Point in time view as at 01/10/2004.*

*Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 18 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)*

**F138** Words in Sch. 2 para. 1A(5) inserted (11.5.2001 with application as mentioned in s. 12(5) of the amending Act) by 2001 c. 9, s. 12(4)(b)(5)

### *Trams*

2 A vehicle used on tram lines is an exempt vehicle.

### *<sup>F139</sup> Electrically assisted pedal cycles*

#### **Textual Amendments**

**F139** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

<sup>F140</sup>2A (1) An electrically assisted pedal cycle is an exempt vehicle.

(2) For the purposes of sub-paragraph (1) an electrically assisted pedal cycle is a vehicle of a class complying with such requirements as may be prescribed by regulations made by the Secretary of State for the purposes of this paragraph.]

#### **Textual Amendments**

**F140** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

### *Vehicles not for carriage*

3 A vehicle which is not constructed or adapted for use, or used, for the carriage of a driver or passenger is an exempt vehicle.

### *<sup>F141</sup> Police vehicles*

#### **Textual Amendments**

**F141** Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, 5

<sup>F142</sup>3A A vehicle is an exempt vehicle when it is being used for police purposes.]

#### **Textual Amendments**

**F142** Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, 5

### *Fire engines etc.*

4 (1) A fire engine is an exempt vehicle.

(2) In sub-paragraph (1) “fire engine” means a vehicle which—

- (a) is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and

*Status: Point in time view as at 01/10/2004.*

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[<sup>F143</sup>(b) is used solely for purposes in relation to which a fire and rescue authority under the Fire and Rescue Services Act 2004 has functions (whoever uses it for those purposes).]

#### Extent Information

**E1** This version of this provision extends to England and Wales only; a separate version has been created for Scotland and Northern Ireland only

#### Textual Amendments

**F143** Sch. 2 para. 4(2)(b) substituted (1.10.2004 for E. and 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\)](#), s. 53(1), [Sch. 1 para. 85\(2\)](#); S.I. 2004/2304, [art. 2\(2\)](#); S.I. 2004/2917, [art. 2](#)

- 4 (1) A fire engine is an exempt vehicle.
- (2) In sub-paragraph (1) “fire engine” means a vehicle which—
- (a) is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and
  - (b) is used solely for the purposes of a fire brigade (whether or not one maintained under the <sup>M51</sup>Fire Services Act 1947 or the <sup>M52</sup>Fire Services (Northern Ireland) Order 1984).

#### Extent Information

**E3** This version of this provision extends to Scotland and Northern Ireland only; a separate version has been created for England and Wales only

#### Marginal Citations

**M51** 1947 c. 41.  
**M52** S.I. 1984/1821 (N.I.11).

- 5 A vehicle which is kept by a [<sup>F144</sup>fire and rescue authority] is an exempt vehicle when it is being used or kept on a road for the purposes of the authority’s [<sup>F145</sup>functions] service.

#### Extent Information

**E2** This version of this provision extends to England and Wales only; a separate version has been created for Scotland and Northern Ireland only

#### Textual Amendments

**F144** Words in Sch. 2 para. 5 substituted (1.10.2004 for E. and 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\)](#), s. 53(1), [Sch. 1 para. 85\(3\)\(a\)](#); S.I. 2004/2304, [art. 2\(2\)](#); S.I. 2004/2917, [art. 2](#)

**F145** Word in Sch. 2 para. 5 substituted (1.10.2004 for E. and 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\)](#), s. 53(1), [Sch. 1 para. 85\(3\)\(b\)](#); S.I. 2004/2304, [art. 2\(2\)](#); S.I. 2004/2917, [art. 2](#)

*Status: Point in time view as at 01/10/2004.*

*Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 18 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)*

- 5 A vehicle which is kept by a fire authority is an exempt vehicle when it is being used or kept on a road for the purposes of the authority's fire brigade service.

#### Extent Information

- E4** This version of this provision extends to Scotland and Northern Ireland only; a separate version has been created for England and Wales only

#### *Ambulances and health service vehicles*

- 6 (1) An ambulance is an exempt vehicle.
- (2) In sub-paragraph (1) “ambulance” means a vehicle which—
- (a) is constructed or adapted for, and used for no purpose other than, the carriage of sick, injured or disabled people to or from welfare centres or places where medical or dental treatment is given, and
  - (b) is readily identifiable as a vehicle used for the carriage of such people by being marked “Ambulance” on both sides.
- 7 A vehicle is an exempt vehicle when it is being used or kept on a road by—
- (a) a health service body (as defined in section 60(7) of the <sup>M9</sup>National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the <sup>M10</sup>Health and Personal Social Services (Northern Ireland) Order 1991), or
  - (b) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the <sup>M11</sup>National Health Service (Scotland) Act 1978 or a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991
- [<sup>F146</sup>or
- [ an NHS foundation trust, or]
- <sup>F147</sup>(ba)
- (c) the Commission for Health Improvement]
- [<sup>F148</sup>or
- (d) a Primary Care Trust established under section 16A of the National Health Service Act 1977]
- [<sup>F149</sup>or
- (e) a Local Health Board established under section 16BA of that Act.]

#### Textual Amendments

- F146** Sch. 2 para. 7(c) and the word preceding it inserted (1.11.1999) by [S.I. 1999/2795, art. 5](#)
- F147** Sch. 2 para. 7(ba) inserted (1.4.2004 for E.W.) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\), s. 34, Sch. 4 para. 96](#); [S.I. 2004/759, art. 2](#)
- F148** Sch. 2 para. 7(d) and preceding word inserted (8.2.2000) by [S.I. 2000/90, art. 3, Sch. 1 para. 28](#)



*Status: Point in time view as at 01/10/2004.*

*Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 18 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)*

**F149** Sch. 2 para. 7(e) and preceding word inserted (10.10.2002 for W. and otherwise prosp.) by National Health Service Reform and Health Care Professions Act 2002 (c. 17), ss. 6(2), 42(3), **Sch. 5 para. 39**; S.I. 2002/2532, **art. 2**, Sch.

**Marginal Citations**

- M9** 1990 c. 19.
- M10** S.I. 1991/194 (N.I.1).
- M11** 1978 c. 29.

- 8 A vehicle which is made available by the Secretary of State—
- (a) to a person, body or local authority under section 23 or 26 of the <sup>M12</sup>National Health Service Act 1977, or
  - (b) to a local authority, education authority or voluntary organisation in Scotland under section 15 or 16 of the National Health Service (Scotland) Act 1978,
- and which is used in accordance with the terms on which it is so made available is an exempt vehicle.

**Marginal Citations**

- M12** 1977 c. 49.

- 9 (1) A veterinary ambulance is an exempt vehicle.
- (2) In sub-paragraph (1) “veterinary ambulance” means a vehicle which—
- (a) is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given, and
  - (b) is readily identifiable as a vehicle used for the carriage of such animals by being marked “Veterinary Ambulance” on both sides.

*Mine rescue vehicles etc.*

- 10 A vehicle used solely—
- (a) as a mine rescue vehicle, or
  - (b) for the purpose of conveying or drawing emergency winding-gear at a mine,
- is an exempt vehicle.

*Lifeboat vehicles*

- 11 A vehicle used or kept on a road for no purpose other than the haulage of a lifeboat and the conveyance of the necessary gear of the lifeboat which is being hauled is an exempt vehicle.

*Road construction and maintenance vehicles*

<sup>F150</sup>12 .....

*Status: Point in time view as at 01/10/2004.*

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**Textual Amendments**

**F150** Sch. 2 para. 12 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(b), 5, **Sch. 29 Pt. V(1)** Note

<sup>F151</sup>13 A road roller is an exempt vehicle.

**Textual Amendments**

**F151** Sch. 2 para. 13 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(c), 5, **Sch. 29 Pt. V(1)** Note

<sup>F152</sup>14 A vehicle is an exempt vehicle when it is—  
(a) being used,  
(b) going to or from the place where it is to be or has been used, or  
(c) being kept for use,  
for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

**Textual Amendments**

**F152** Sch. 2 para. 14 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(d), 5, **Sch. 29 Pt. V(1)** Note

<sup>F153</sup>15 .....

**Textual Amendments**

**F153** Sch. 2 para. 15 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(e), 5, **Sch. 29 Pt. V(1)** Note

<sup>F154</sup>16 .....

**Textual Amendments**

**F154** Sch. 2 para. 16 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(f), 5, **Sch. 29 Pt. V(1)** Note

<sup>F155</sup>17 .....

**Textual Amendments**

**F155** Sch. 2 para. 17 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(g), 5, **Sch. 29 Pt. V(1)** Note

*Vehicles for disabled people*

18 A vehicle (including a cycle with an attachment for propulsion by mechanical power) which—

*Status: Point in time view as at 01/10/2004.*

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- (a) is adapted, and used or kept on a road, for an invalid, and
  - (b) does not exceed 508 kilograms in weight unladen,is an exempt vehicle.
  
- 19 (1) A vehicle is an exempt vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who satisfies sub-paragraph (2) if—
  - (a) the vehicle is registered under this Act in the name of the disabled person, and
  - (b) no other vehicle registered in his name under this Act is an exempt vehicle under this paragraph or paragraph 7 of Schedule 4.
  
- (2) A disabled person satisfies this sub-paragraph if—
  - (a) he is in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate,
  - (b) he is in receipt of a mobility supplement, or
  - (c) he has obtained, or is eligible for, a grant under—
    - (i) paragraph 2 of Schedule 2 to the <sup>M13</sup>National Health Service Act 1977,
    - (ii) section 46(3) of the <sup>M14</sup>National Health Service (Scotland) Act 1978, or
    - (iii) Article 30(3) of the <sup>M15</sup>Health and Personal Social Services (Northern Ireland) Order 1972,in relation to the vehicle.
  
- [<sup>F156</sup>(2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—
  - (a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;
  - (b) that condition is either—
    - (i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
    - (ii) a condition specified in regulations made by the Secretary of State;and
  - (c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.]
  
- (3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a person in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate, or of a mobility supplement, if it is so registered in the name of—
  - (a) an appointee, or
  - (b) a person nominated for the purposes of this paragraph by the person or an appointee.
  
- (4) In sub-paragraph (3) “appointee” means—

*Status: Point in time view as at 01/10/2004.*

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- (a) a person appointed pursuant to regulations made under (or having effect as if made under) the <sup>M16</sup>Social Security Administration Act 1992 or the <sup>M17</sup>Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability living allowance, or
  - (b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.
- (5) In this paragraph “mobility supplement” means a mobility supplement under—
- (a) a scheme under the <sup>M18</sup>Personal Injuries (Emergency Provisions) Act 1939, or
  - (b) an Order in Council under section 12 of the <sup>M19</sup>Social Security (Miscellaneous Provisions) Act 1977,
- or a payment appearing to the Secretary of State to be of a similar kind and specified for the purposes of this paragraph by an order made by him.

#### Textual Amendments

**F156** Sch. 2 para. 19(2A) inserted (19.3.1997) by [1997 c. 16, s. 17](#)

#### Marginal Citations

**M13** [1977 c. 49.](#)  
**M14** [1978 c. 29.](#)  
**M15** [S.I. 1972/1265 \(N.I.14\).](#)  
**M16** [1992 c. 5.](#)  
**M17** [1992 c. 8.](#)  
**M18** [1939 c. 82.](#)  
**M19** [1977 c. 5.](#)

- 20 (1) A vehicle (other than an ambulance within the meaning of paragraph 6) used for the carriage of disabled people by a body for the time being recognised by the Secretary of State for the purposes of this paragraph is an exempt vehicle.
- (2) The Secretary of State shall recognise a body for the purposes of this paragraph if, on an application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled people.
- (3) The issue by the Secretary of State of a nil licence in respect of a vehicle under this paragraph is to be treated as recognition by him for the purposes of this paragraph of the body by reference to whose use of the vehicle the document is issued.
- <sup>F157</sup>(4) . . . . .
- (5) The Secretary of State may withdraw recognition of a body for the purposes of this paragraph if it appears to him that the body is no longer concerned with the care of disabled people.

#### Textual Amendments

**F157** Sch. 2 para. 20(4) repealed (1.4.1998) by [1997 c. 16, ss. 18, 113, Sch. 3 para. 7\(4\)](#), [Sch. 18 Pt. III](#) Note; [S.I. 1998/560, art. 2](#)

*Status: Point in time view as at 01/10/2004.*

*Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 18 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)*

### <sup>F158</sup> Vehicles used between different parts of land

#### Textual Amendments

**F158** Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

- <sup>F159</sup>20A A vehicle is an exempt vehicle if—
- (a) it is used only for purposes relating to agriculture, horticulture or forestry,
  - (b) it is used on public roads only in passing between different areas of land occupied by the same person, and
  - (c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.]

#### Textual Amendments

**F159** Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

### Tractors

- <sup>F160</sup>20B(1) A vehicle is an exempt vehicle if it is—
- (a) an agricultural tractor, or
  - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
  - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
  - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.]

#### Textual Amendments

**F160** Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in s. 13(4) of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

### Light agricultural vehicles

- <sup>F161</sup>20C(1) A vehicle is an exempt vehicle if it is a light agricultural vehicle.
- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—

*Status: Point in time view as at 01/10/2004.*

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- (a) has a revenue weight not exceeding 1,000 kilograms,
- (b) is designed and constructed so as to seat only the driver,
- (c) is designed and constructed primarily for use otherwise than on roads, and
- (d) is used solely for purposes relating to agriculture, horticulture or forestry.]

#### Textual Amendments

**F161** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

#### *Agricultural engines*

[<sup>F162</sup>20D An agricultural engine is an exempt vehicle.]

#### Textual Amendments

**F162** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

#### *Mowing machines*

[<sup>F163</sup>20E A mowing machine is an exempt vehicle.]

#### Textual Amendments

**F163** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

#### *Steam powered vehicles*

[<sup>F164</sup>20F A steam powered vehicle is an exempt vehicle.]

#### Textual Amendments

**F164** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

#### *Electrically propelled vehicles*

[<sup>F165</sup>20G An electrically propelled vehicle is an exempt vehicle.]

#### Textual Amendments

**F165** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

*Status: Point in time view as at 01/10/2004.*

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*Snow ploughs*

[<sup>F166</sup>20H A vehicle is an exempt vehicle when it is—  
(a) being used,  
(b) going to or from the place where it is to be or has been used, or  
(c) being kept for use,  
for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).]

**Textual Amendments**

**F166** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by **2001 c. 9, s. 13(1)(4)(11)(14)**

*Gritters*

[<sup>F167</sup>20J A vehicle is an exempt vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).]

**Textual Amendments**

**F167** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by **2001 c. 9, s. 13(1)(4)(11)(14)**

*Vehicles used for short journeys between different parts of person's land*

[<sup>F168</sup>21 .....

**Textual Amendments**

**F168** Sch. 2 para. 21 repealed (1.7.1995) by **1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(h), 5, Sch. 29 Pt. V(1)** Note

*Vehicle testing etc.*

22 (1) A vehicle is an exempt vehicle when it is being used solely for the purpose of—  
(a) submitting it (by previous arrangement for a specified time on a specified date) for a compulsory test [<sup>F169</sup>, a vehicle identity check][<sup>F170</sup>, a vehicle weight test or a reduced pollution test], or  
(b) bringing it away from [<sup>F171</sup>any such test][<sup>F172</sup>or check].

[<sup>F173</sup>(1A) A vehicle is an exempt vehicle when it is being used solely for the purpose of—  
(a) taking it (by previous arrangement for a specified time on a specified date) for a relevant re-examination, or  
(b) bringing it away from such a re-examination.]

(2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test [<sup>F174</sup>, a vehicle weight test [<sup>F175</sup>or a vehicle identity

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check or]<sup>F176</sup>, a reduced pollution test] or a relevant re-examination and is being so used]solely for the purpose of—

- (a) taking it to, or bringing it away from, a place where a part of the test [<sup>F177</sup>, check]<sup>F178</sup> or re-examination] is to be, or has been, carried out, or
- (b) carrying out a part of the test [<sup>F177</sup>, check]<sup>F178</sup> or re-examination].

<sup>F179</sup>(2A) A vehicle is an exempt vehicle when it is being used by an authorised person solely for the purpose of warming up its engine in preparation for the carrying out of—

- (a) a compulsory test [<sup>F180</sup> or a reduced pollution test], or
- (b) a relevant re-examination that is to be carried out for the purposes of an appeal relating to a determination made on a compulsory test [<sup>F180</sup> or a reduced pollution test].]

(3) Where the relevant certificate is refused on a compulsory test [<sup>F181</sup>, or a reduced pollution test,] of a vehicle [<sup>F182</sup> or as a result of a relevant re-examination,] the vehicle is an exempt vehicle when it is being used solely for the purpose of—

- (a) delivering it (by previous arrangement for a specified time on a specified date) at a place where relevant work is to be done on it, or
- (b) bringing it away from a place where relevant work has been done on it.

(4) In this paragraph “compulsory test” means, as respects England and Wales and Scotland—

- (a) in the case of a vehicle for which by virtue of section 66(3) of the <sup>M20</sup>Road Traffic Act 1988 a vehicle licence cannot be granted unless certain requirements are satisfied, an examination such as is specified in sub-paragraph (5), and
- (b) otherwise, an examination under section 45 of the <sup>M21</sup>Road Traffic Act 1988 with a view to obtaining a test certificate without which a vehicle licence cannot be granted for the vehicle.

(5) The examinations referred to in sub-paragraph (4)(a) are—

- <sup>F183</sup>(a) an examination under regulations under section 49(1)(b) or (c) of the <sup>M22</sup>Road Traffic Act 1988 (examination as to compliance with construction and use or safety requirements)]
- (b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a <sup>F184</sup> . . . vehicle’s compliance with type approval requirements), [<sup>F185</sup> and]
- <sup>F186</sup>(c) . . . . .
- (d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to <sup>F184</sup> . . . vehicles subject to type approval requirements).

<sup>F187</sup>(6) In this paragraph “compulsory test” means, as respects Northern Ireland—

- (a) an examination to obtain a test certificate under Article 61 of the <sup>M23</sup>Road Traffic (Northern Ireland) Order 1995 without which a vehicle licence cannot be obtained for the vehicle,
- (b) an examination to obtain a goods vehicle test certificate under Article 65 of that Order, or



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- (c) an examination to obtain a public service vehicle licence under Article 60(1) of the <sup>M24</sup>Road Traffic (Northern Ireland) Order 1981.]

[<sup>F188</sup>(6ZA) In this paragraph “a vehicle identity check” means any examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act.]

[<sup>F189</sup>(6A) In this paragraph “a vehicle weight test” means any examination of a vehicle for which provision is made by regulations under—

- (a) section 61A of this Act,
- (b) section 49(1)(a) of the Road Traffic Act 1988 (tests for selecting plated weights and other plated particulars), or
- (c) Article 65(1)(a) of the <sup>M25</sup>Road Traffic (Northern Ireland) Order 1995.

[ In this paragraph “a reduced pollution test” means any examination of a vehicle for <sup>F190</sup>(6AA) which provision is made by regulations under section 61B of this Act.]

(6B) In this paragraph “a relevant re-examination” means any examination or re-examination which is carried out in accordance with any provision or requirement made or imposed for the purposes of an appeal relating to a determination made on a compulsory test [<sup>F191</sup>, a vehicle identity check][<sup>F192</sup>, a vehicle weight test or a reduced pollution test].]

(7) In this paragraph “authorised person” means—

- (a) in the case of an examination within sub-paragraph (4)(b), a person who is, or is acting on behalf of, an examiner or inspector entitled to carry out such an examination or a person acting under the personal direction of such a person,
- (b) in the case of an examination within sub-paragraph (5), an examiner appointed under section 66A of the Road Traffic Act 1988, a person carrying out the examination under the direction of such an examiner or a person driving the vehicle in accordance with a requirement to do so under the regulations under which the examination is carried out, <sup>F193</sup> . . .

[<sup>F194</sup>(c) in the case of an examination within sub-paragraph (6), an authorised examiner within the meaning of Article 61(3)(a) of the Road Traffic (Northern Ireland) Order 1995 or a vehicle examiner within the meaning of Part III of that Order]

[<sup>F195</sup>(ca) in the case of an examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act, the Secretary of State or a person authorised by him to carry out the examination;]

and

[<sup>F196</sup>(d) in the case of a relevant re-examination—  
(i) the person to whom the appeal in question is made, or  
(ii) any person who, by virtue of an appointment made by that person, is authorised by or under any enactment to carry out that re-examination.]

(8) In this paragraph “the relevant certificate” means, as respects England and Wales and Scotland—

- (a) a test certificate (as defined in section 45(2) of the Road Traffic Act 1988) [<sup>F197</sup> or],
- (b) a goods vehicle test certificate (as defined in section 49 of that Act), or

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- (c) a type approval certificate or Minister’s approval certificate (as defined in sections 54 to 58 of that Act) [<sup>F197</sup>or],
- [<sup>F198</sup>(d) a certificate issued by virtue of section 61B of this Act.]
- (9) In this paragraph “the relevant certificate” means, as respects Northern Ireland—
- [<sup>F199</sup>(a) a test certificate (within the meaning of Article 61(2) of the Road Traffic (Northern Ireland) Order 1995) [<sup>F200</sup>or],
- (b) a goods vehicle test certificate (within the meaning of Article 65(2) of that Order), or]
- (c) a type approval certificate or Department’s approval certificate (within the meaning of Article 31A of that Order) [<sup>F200</sup>or],
- [<sup>F201</sup>(d) a certificate issued by virtue of section 61B of this Act.]
- (10) In this paragraph “relevant work” means—
- (a) where the relevant certificate which is refused is a test certificate [<sup>F202</sup> . . . , work done or to be done to remedy for a further compulsory test the defects on the ground of which the relevant certificate was refused, and
- (b) in any other case, work done or to be done to remedy the defects on the ground of which the relevant certificate was refused (including work to alter the vehicle in some aspect of design, construction, equipment or marking on account of which the relevant certificate was refused).

### Textual Amendments

- F169** Words in Sch. 2 para. 22(1)(a) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(a); S.I. 2002/2377, **art. 2(c)**
- F170** Words in Sch. 2 para. 22(1)(a) substituted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(2)(a), **17(2)**
- F171** Words in Sch. 2 para. 22(1)(b) substituted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(2)(b), **17(2)**
- F172** Words in Sch. 2 para. 22(1)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(b); S.I. 2002/2377, **art. 2(c)**
- F173** Sch. 2 para. 22(1A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(3)(10)**
- F174** Words in Sch. 2 para. 22(2) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(4)(a)(10)**
- F175** Words in Sch. 2 para. 22(2) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(a); S.I. 2002/2377, **art. 2(c)**
- F176** Words in Sch. 2 para. 22(2) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(3), **17(2)**
- F177** Word in Sch. 2 para. 22(2)(a)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(b); S.I. 2002/2377, **art. 2(c)**
- F178** Words in Sch. 2 para. 22(a)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(4)(b)(10)**
- F179** Sch. 2 para. 22(2A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(5)(10)**
- F180** Words in Sch. 2 para. 22(2A) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(4), **17(2)**
- F181** Words in Sch. 2 para. 22(3) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(5), **17(2)**
- F182** Words in Sch. 2 para. 22(3) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(6)(10)**
- F183** Sch. 2 para. 22(5)(a) substituted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(7)(a)(10)**
- F184** Words in Sch. 2 para. 22(5)(b)(d) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4)** Note
- F185** Word in Sch. 2 para. 22(5)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. **20(1)(7)(b)(10)**
- F186** Sch. 2 para. 22(5)(c) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(7)(c)(10), 205, **Sch. 41 Pt. II(4)** Note
- F187** Sch. 2 para. 22(6) substituted (in operation 24.1.1996) by 1996 c. 8, s. **21(1)(2)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**

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- F188** Sch. 2 para. 22(6ZA) inserted (17.9.2002), by 2001 c. 3, ss. 43, 44, Sch. para. 6(4); S.I. 2002/2377, **art. 2(c)**
- F189** Sch. 2 para. 22(6A)(6B) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(8)(10)**
- F190** Sch. 2 para. 22(6AA) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(6), **17(2)**
- F191** Words in Sch. 2 para. 22(6B) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(5); S.I. 2002/2377, **art. 2(c)**
- F192** Words in Sch. 2 para. 22(6B) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(7), **17(2)**
- F193** Word in Sch. 2 para. 22(7)(b) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(9)(a)(10), 205, **Sch. 41 Pt. II(4)** Note (with s. 21(3))
- F194** Sch. 2 para. 22(7)(c) substituted (in operation 24.1.1996) by 1996 c. 8, **s. 21(1)(3)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F195** Sch. 2 para. 22(7)(ca) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(6); S.I. 2002/2377, **art. 2(c)**
- F196** Sch. 2 para. 22(7)(d) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, **s. 20(1)(9)(c)**
- F197** Words in Sch. 2 para. 22(8)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
- F198** Sch. 2 para. 22(8)(d) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
- F199** Sch. 2 para. 22(9)(a)(b) substituted (in operation 24.1.1996) by 1996 c. 8, **s. 21(1)(4)(6)** (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F200** Words in Sch. 2 para. 22(9)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
- F201** Sch. 2 para. 22(9)(d) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), **17(2)**
- F202** Sch. 2 para. 22(10)(a) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4)** Note

#### Marginal Citations

- M20** 1988 c. 52.  
**M21** 1988 c. 52.  
**M22** 1988 c. 52.  
**M23** S.I. 1995/2994 (N.I. 18).  
**M24** S.I. 1981/154 (N.I. 1).  
**M25** S.I. 1995/2994 (N.I. 18).

#### *Vehicles for export*

- 23 (1) A vehicle is an exempt vehicle if—
- it has been supplied to the person keeping it by a taxable person within the meaning of section [F203] of the Value Added Tax Act 1994, and
  - the supply has been zero-rated under subsection [F204](8) of section 30] of that Act.
- (2) If at any time the value added tax that would have been chargeable on the supply but for the zero-rating becomes payable under [F205] subsection (10)] of that section (or would have become payable but for any authorisation or waiver under that subsection), the vehicle is deemed never to have been an exempt vehicle under subparagraph (1).

#### Textual Amendments

- F203** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(a)**
- F204** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(b)**

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**F205** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 14(c)**

*Vehicles imported by members of foreign armed forces etc.*

- 24 The Secretary of State may by regulations provide that, in such cases, subject to such conditions and for such period as may be prescribed by the regulations, a vehicle is an exempt vehicle if it has been imported by—
- (a) a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country prescribed by the regulations which is for the time being present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom,
  - (b) a member of any country's military forces, except Her Majesty's United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any organisation so prescribed,
  - (c) a person for the time being recognised by the Secretary of State as a member of a civilian component of a force within sub-paragraph (a) or as a civilian member of an organisation within sub-paragraph (b), or
  - (d) any dependant of a description so prescribed of a person within sub-paragraph (a), (b) or (c).

VALID FROM 23/03/2006

*[<sup>F206</sup>Light passenger vehicles with low CO<sub>2</sub> emissions*

**Textual Amendments**

**F206** S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by **Finance Act 2006 (c. 25), s. 13(8)(9)**

- [<sup>F207</sup>25 A vehicle is an exempt vehicle if—
- (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
  - (b) the applicable CO<sub>2</sub> emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) for the vehicle does not exceed 100 g/km.]]

**Textual Amendments**

**F207** S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by **Finance Act 2006 (c. 25), s. 13(8)(9)**

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## [<sup>F208</sup>SCHEDULE 2A

### Textual Amendments

**F208** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

### <sup>F209</sup> Immobilisation

### Textual Amendments

**F209** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- <sup>F210</sup>1 (1) The Secretary of State may make regulations under this Schedule with respect to any case where an authorised person has reason to believe that, on or after such date as may be prescribed, an offence under section 29(1) is being committed as regards a vehicle which is stationary on a public road.
- (2) The regulations may provide that the authorised person or a person acting under his direction may—
- fix an immobilisation device to the vehicle while it remains in the place where it is stationary, or
  - move it from that place to another place on the same or another public road and fix an immobilisation device to it in that other place.
- (3) The regulations may provide that on any occasion when an immobilisation device is fixed to a vehicle in accordance with the regulations the person fixing the device shall also fix to the vehicle a notice—
- indicating that the device has been fixed to the vehicle and warning that no attempt should be made to drive it or otherwise put it in motion until it has been released from the device;
  - specifying the steps to be taken to secure its release;
  - giving such other information as may be prescribed.
- (4) The regulations may provide that—
- a vehicle to which an immobilisation device has been fixed in accordance with the regulations may only be released from the device by or under the direction of an authorised person;
  - subject to that, such a vehicle shall be released from the device if the first and second requirements specified below are met.
- (5) The first requirement is that such charge in respect of the release as may be prescribed is paid in any manner specified in the immobilisation notice.
- (6) The second requirement is that—
- a vehicle licence is produced in accordance with instructions specified in the immobilisation notice, and the licence is one which is in force for the vehicle concerned at the time the licence is produced, or
  - where such a licence is not produced, such sum as may be prescribed is paid in any manner specified in the immobilisation notice.
- (7) The regulations may provide that they shall not apply in relation to a vehicle if—

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- (a) a current disabled person's badge is displayed on the vehicle, or
- (b) such other conditions as may be prescribed are fulfilled;

and "disabled person's badge" here means a badge issued, or having effect as if issued, under any regulations for the time being in force under section 21 of the Chronically Sick and Disabled Persons Act 1970 or any regulations for the <sup>M26</sup>time being in force under section 14 of the <sup>M27</sup>Chronically Sick and Disabled Persons (Northern Ireland) Act 1978.

- (8) The regulations may provide that an immobilisation notice shall not be removed or interfered with except by or on the authority of a person falling within a prescribed description.

#### Textual Amendments

**F210** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

#### Marginal Citations

**M26** 1970 c. 44.

**M27** 1978 c. 53.

### *F211 Offences connected with immobilisation*

#### Textual Amendments

**F211** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- <sup>F212</sup> (1) The regulations may provide that a person contravening provision made under paragraph 1(8) is guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (2) The regulations may provide that a person who, without being authorised to do so in accordance with provision made under paragraph 1, removes or attempts to remove an immobilisation device fixed to a vehicle in accordance with the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (3) The regulations may provide that where they would apply in relation to a vehicle but for provision made under paragraph 1(7)(a) and the vehicle was not, at the time it was stationary, being used—
- (a) in accordance with regulations under section 21 of the <sup>M28</sup>Chronically Sick and Disabled Persons Act 1970 or regulations under section 14 of the <sup>M29</sup>Chronically Sick and Disabled Persons (Northern Ireland) Act 1978, and
  - (b) in circumstances falling within section 117(1)(b) of the <sup>M30</sup>Road Traffic Regulation Act 1984 or Article 174A(2)(b) of the <sup>M31</sup>Road Traffic (Northern Ireland) Order 1981 (use where a disabled person's concession would be available),
- the person in charge of the vehicle at that time is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) The regulations may provide that where—

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- (a) a person makes a declaration with a view to securing the release of a vehicle from an immobilisation device purported to have been fixed in accordance with the regulations,
  - (b) the declaration is that the vehicle is or was an exempt vehicle, and
  - (c) the declaration is to the person's knowledge either false or in any material respect misleading,
- he is guilty of an offence.
- (5) The regulations may provide that a person guilty of an offence by virtue of provision made under sub-paragraph (4) is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

#### Textual Amendments

**F212** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

#### Marginal Citations

**M28** 1970 c. 44.

**M29** 1978 c. 53.

**M30** 1984 c. 27.

**M31** S.I. 1981/154 (N.I.1).

#### *F213 Removal and disposal of vehicles*

#### Textual Amendments

**F213** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- <sup>F214</sup>3 [ The regulations may make provision with respect to any case where—
- <sup>F215</sup>(1) (a) an authorised person has reason to believe that an offence under section 29(1) —
- (i) is being committed as regards a vehicle which is stationary on a public road; or
  - (ii) was being committed as regards a vehicle at a time when an immobilisation device which is fixed to the vehicle was fixed to it in accordance with the regulations;
- and
- (b) such conditions as may be prescribed are fulfilled.]
- (2) The regulations may provide that [<sup>F216</sup>the authorised person, or a person acting under his direction], may remove the vehicle and deliver it into the custody of a person—
- (a) who is identified in accordance with prescribed rules, and
  - (b) who agrees to accept delivery in accordance with arrangements agreed between that person and the Secretary of State;
- and the arrangements may include provision as to the payment of a sum to the person into whose custody the vehicle is delivered.

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- (3) The regulations may provide that the person into whose custody the vehicle is delivered may dispose of it, and in particular provision may be made as to—
- (a) the time at which the vehicle may be disposed of;
  - (b) the manner in which it may be disposed of.
- (4) The regulations may make provision allowing a person to take possession of the vehicle if—
- (a) he claims it before it is disposed of, and
  - (b) any prescribed conditions are fulfilled.
- (5) The regulations may provide for a sum of an amount arrived at under prescribed rules to be paid to a person if—
- (a) he claims after the vehicle's disposal to be or to have been its owner,
  - (b) the claim is made within a prescribed time of the disposal, and
  - (c) any other prescribed conditions are fulfilled.
- (6) The regulations may provide that—
- (a) the Secretary of State, or
  - (b) a person into whose custody the vehicle is delivered under the regulations, may recover from the vehicle's owner (whether or not a claim is made under provision made under sub-paragraph (4) or (5)) such charges as may be prescribed in respect of all or any of the following, namely, its release, removal, custody and disposal; and "owner" here means the person who was the owner [<sup>F217</sup>when the vehicle was removed].
- (7) The conditions prescribed under sub-paragraph (4) may include conditions as to—
- (a) satisfying the person with custody that the claimant is the vehicle's owner;
  - (b) the payment of prescribed charges in respect of the vehicle's release, removal and custody;
  - (c) the production of a vehicle licence;
  - (d) payment of a prescribed sum where a vehicle licence is not produced.
- (8) Without prejudice to anything in the preceding provisions of this paragraph, the regulations may include provision for purposes corresponding to those of sections 101 and 102 of the <sup>M32</sup>Road Traffic Regulation Act 1984 (disposal and charges) subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

#### Textual Amendments

**F214** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

**F215** Sch. 2A para. 3(1) substituted (8.10.1997) by 1997 c. 16, s. 20(1); S.I. 1997/2392, **art. 2**

**F216** Words in Sch. 2A para. 3(2) substituted (8.10.1997) by 1997 c. 16, s. 20(2); S.I. 1997/2392, **art. 2**

**F217** Words on Sch. 2A para. 3(3) substituted (8.10.1997) by 1997 c. 16, s. 20(3); S.I. 1997/2392, **art. 2**

#### Marginal Citations

**M32** 1984 c. 27.



*Status: Point in time view as at 01/10/2004.*

*Changes to legislation: Vehicle Excise and Registration Act 1994 is up to date with all changes known to be in force on or before 18 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)*

*F218 Offences as to securing possession of vehicles*

**Textual Amendments**

**F218** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 para. 36(2)

- F219**<sup>4</sup> (1) The regulations may provide that where—
- (a) a person makes a declaration with a view to securing possession of a vehicle purported to have been delivered into the custody of a person in accordance with provision made under paragraph 3,
  - (b) the declaration is that the vehicle is or was an exempt vehicle, and
  - (c) the declaration is to the person's knowledge either false or in any material respect misleading,
- he is guilty of an offence.
- (2) The regulations may provide that a person guilty of such an offence is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

**Textual Amendments**

**F219** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 para. 36(2)

*F220 Payment of sum where licence not produced*

**Textual Amendments**

**F220** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, Sch. 4 para. 36(2)

- F221**<sup>5</sup> (1) The regulations may make provision as regards a case where a person pays a prescribed sum in pursuance of provision made under—
- (a) paragraph 1(6)(b), or
  - (b) paragraph 3(7)(d).
- (2) The regulations may—
- (a) provide for a voucher to be issued in respect of the sum;
  - (b) provide for setting the sum against the amount of any vehicle excise duty payable in respect of the vehicle concerned;
  - (c) provide for the refund of any sum;
  - (d) provide that where a voucher has been issued section 29(1) and any other prescribed provision of this Act shall not apply, as regards the vehicle concerned, in relation to events occurring in a prescribed period.
- (3) The regulations may make provision—
- (a) as to the information to be provided before a voucher is issued;
  - (b) as to the contents of vouchers;
  - (c) specifying conditions subject to which any provision under subparagraph (2)(b) to (d) is to have effect.

*Status: Point in time view as at 01/10/2004.*

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- (4) The regulations may make provision as to any case where a voucher is issued on receipt of a cheque which is subsequently dishonoured, and in particular the regulations may—
- (a) provide for a voucher to be void;
  - (b) provide that, where the sum concerned is set against the amount of any vehicle excise duty, the licence concerned shall be void;
  - (c) make provision under which a person is required to deliver up a void voucher or void licence.

#### Textual Amendments

**F221** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

#### *F222 Offences relating to vouchers*

#### Textual Amendments

**F222** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- F223**<sup>6</sup> (1) The regulations may provide that—
- (a) a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a voucher that is void by virtue of provision made under paragraph 5(4);
  - (b) a person guilty of such an offence shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (2) The regulations may provide that a person is guilty of an offence if within such reasonable period as is found in accordance with prescribed rules he fails to deliver up a licence that is void by virtue of provision made under paragraph 5(4), and that a person guilty of such an offence shall be liable on summary conviction to a penalty of whichever is the greater of—
- (a) level 3 on the standard scale;
  - (b) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.
- (3) The regulations may provide that where a person is convicted of an offence under provision made by virtue of sub-paragraph (2) he must pay, in addition to any penalty, an amount found in accordance with prescribed rules.
- (4) The regulations may provide that if—
- (a) a voucher is void by virtue of provision made under paragraph 5(4),
  - (b) a person seeks to set the sum concerned against the amount of any vehicle excise duty, and
  - (c) he knows the voucher is void,
- he is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (5) The regulations may provide that a person who in connection with—
- (a) obtaining a voucher for which provision is made under paragraph 5, or

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- (b) obtaining a refund of any sum in respect of which such a voucher is issued, makes a declaration which to his knowledge is either false or in any material respect misleading is guilty of an offence.
- (6) The regulations may provide that a person is guilty of an offence if he forges, fraudulently alters, fraudulently uses, fraudulently lends or fraudulently allows to be used by another person a voucher for which provision is made under paragraph 5.
- (7) The regulations may provide that a person guilty of an offence under provision made under sub-paragraph (5) or (6) is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or (except in Scotland) to both.

**Textual Amendments**

**F223** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

*F224 Vouchers: general*

**Textual Amendments**

**F224** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- F2257** Without prejudice to anything in paragraphs 5(4) and 6 the regulations may include provision for purposes corresponding to those of sections 19A and 36 subject to such additions, omissions or other modifications as the Secretary of State thinks fit.

**Textual Amendments**

**F225** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

*F226 Disputes*

**Textual Amendments**

**F226** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- F2278** The regulations may make provision about the proceedings to be followed where a dispute occurs as a result of the regulations, and in particular provision may be made—
- (a) for an application to be made to a magistrates' court or (in Northern Ireland) a court of summary jurisdiction;
  - (b) for a court to order a sum to be paid by the Secretary of State.

**Textual Amendments**

**F227** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

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### *F228 Authorised persons*

#### **Textual Amendments**

**F228** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- F229** As regards anything falling to be done under the regulations (such as receiving payment of a charge or other sum or issuing a voucher) the regulations may provide that it may be done—
- (a) by an authorised person, or
  - (b) by an authorised person or a person acting under his direction.

#### **Textual Amendments**

**F229** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

### *F230 Application of provisions*

#### **Textual Amendments**

**F230** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- F231** 10 (1) The regulations may provide that they shall only apply where the authorised person has reason to believe that the offence mentioned in paragraph 1(1) is being committed before such date as may be prescribed.
- (2) The regulations may provide that they shall only apply where the vehicle mentioned in paragraph 1(1) is in a prescribed area.
  - (3) Different dates may be prescribed under paragraph 1(1) or sub-paragraph (1) above in relation to different areas prescribed under sub-paragraph (2) above.

#### **Textual Amendments**

**F231** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

### *F232 Interpretation*

#### **Textual Amendments**

**F232** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

- F233** 11 (1) The regulations may make provision as to the meaning for the purposes of the regulations of “owner” as regards a vehicle.
- (2) In particular, the regulations may provide that for the purposes of the regulations—
    - (a) the owner of a vehicle at a particular time shall be taken to be the person by whom it is then kept;

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- (b) the person by whom a vehicle is kept at a particular time shall be taken to be the person in whose name it is then registered by virtue of this Act.

#### Textual Amendments

**F233** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

<sup>F234</sup>12 (1) The regulations may make provision as to the meaning in the regulations of “authorised person”.

(2) In particular, the regulations may provide that—

- (a) references to an authorised person are to a person authorised by the Secretary of State for the purposes of the regulations;
- (b) an authorised person may be a local authority or an employee of a local authority or a member of a police force or some other person;
- (c) different persons may be authorised for the purposes of different provisions of the regulations.

#### Textual Amendments

**F234** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

<sup>F235</sup>13 In this Schedule—

- (a) references to an immobilisation device are to a device or appliance which is an immobilisation device for the purposes of section 104 of the <sup>M33</sup>Road Traffic Regulation Act 1984 (immobilisation of vehicles illegally parked);
- (b) references to an immobilisation notice are to a notice fixed to a vehicle in accordance with the regulations;
- (c) “prescribed” means prescribed by regulations made under this Schedule.]

#### Textual Amendments

**F235** Sch. 2A inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 para. 36(2)**

#### Marginal Citations

**M33** 1984 c. 27.

## SCHEDULE 3

Section 63.

### CONSEQUENTIAL AMENDMENTS

#### *The Scrap Metal Dealers Act 1964 (c. 69)*

- 1 In section 9(6) of the Scrap Metal Dealers Act 1964, for the words from “provisions of” to “as to” substitute “provisions of the Vehicle Excise and Registration Act 1994 as to”.

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*The Finance Act 1966 (c. 18)*

- 2 In section 2(13)(a) of the Finance Act 1966—
- (a) for the words from the beginning to “the Treasury may” substitute “ notwithstanding anything in section 6(6) of the Vehicle Excise and Registration Act 1994 (vehicle excise duty to be paid into the Consolidated Fund), the Treasury may ”,
  - (b) for the words “the duties levied under that Act” substitute “ the vehicle excise duty levied ”, and
  - (c) for the words “such duties” substitute “ that duty ”.

*The Wireless Telegraphy Act 1967 (c. 72)*

- 3 In section 8 of the Wireless Telegraphy Act 1967—
- (a) in subsection (1)—
    - (i) <sup>F236</sup> .....
    - (ii) for the words from “the said” to “where” substitute “ the Vehicle Excise and Registration Act 1994 where ”, and
  - (b) in subsection (3), for the words from “contained” to the end substitute “ contained in the Vehicle Excise and Registration Act 1994 ”.

**Textual Amendments**

**F236** Sch. 3 para. 3(a)(i) repealed (25.7.2003 for certain purposes, 29.12.2003 for certain further purposes) by Communications Act 2003 (c. 21), s. 406(7), Sch. 19(1) (with transitional provisions in Sch. 18); S.I. 2003/1900, art. 1(2), 2(1), 3(1), Sch. 1 (with art. 3(2) (as amended (8.12.2003) by S.I. 2003/3142, art. 1(3))); S.I. 2003/3142, art. 3(2) (with art. 11)

*The Port of London Act 1968 (c. xxxii)*

- 4 In section 199(3) and (5) of the Port of London Act 1968, in the proviso, for the words from “the Vehicles” to the end of paragraph (a) substitute “the Vehicle Excise and Registration Act 1994, in respect of a motor vehicle—
- (a) under paragraph 21 of Schedule 2 to that Act;”.

*The Road Traffic (Foreign Vehicles) Act 1972 (c. 27)*

- 5 In section 7(4) of the Road Traffic (Foreign Vehicles) Act 1972, for the words from “issued” to “shall” substitute “ issued under the Vehicle Excise and Registration Act 1994 shall ”.

*The Health and Personal Social Services (Northern Ireland) Order 1972 (S.I. 1972/1265 (N.I. 14))*

- 6 In Article 30(2)(c) of the Health and Personal Social Services (Northern Ireland) Order 1972, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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*The Control of Pollution Act 1974 (c. 40)*

- 7 In section 73(1) of the Control of Pollution Act 1974, in the definition of “person responsible”, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.

*The International Road Haulage Permits Act 1975 (c. 46)*

- 8 In section 1(6) of the International Road Haulage Permits Act 1975, for the words from “issued” to “shall” substitute “ issued under the Vehicle Excise and Registration Act 1994 shall ”.

*The International Carriage of Perishable Foodstuffs Act 1976 (c. 58)*

- 9 In section 19(4) of the International Carriage of Perishable Foodstuffs Act 1976, for the words from “issued” to “shall” substitute “ issued under the Vehicle Excise and Registration Act 1994 shall ”.

*The National Health Service Act 1977 (c. 49)*

- 10 In sections 23(4) and 27(5) of, and paragraph 1(c) of Schedule 2 to, the National Health Service Act 1977, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The Criminal Damage (Compensation) (Northern Ireland) Order 1977 (S.I. 1977/1247 (N.I.14))*

- 11 In Article 9(1)(c) of the Criminal Damage (Compensation) (Northern Ireland) Order 1977, for the words “the Vehicles (Excise) Act 1971 or the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The Refuse Disposal (Amenity) Act 1978 (c. 3)*

- 12 In section 11(1) of the Refuse Disposal (Amenity) Act 1978, in the definition of “licence”, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The National Health Service (Scotland) Act 1978 (c. 29)*

- 13 In sections 15(3) and 16(2) of the National Health Service (Scotland) Act 1978, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The Pollution Control and Local Government (Northern Ireland) Order 1978 (S.I. 1978/1049 (N.I.19))*

- 14 In Article 36(1) of the Pollution Control and Local Government (Northern Ireland) Order 1978, in the definition of “licence”—  
(a) for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”, and

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- (b) for the words “than Northern Ireland” substitute “ than the United Kingdom ”.

*The Customs and Excise Management Act 1979 (c. 2)*

- 15 In section 102(3)(aa) of the Customs and Excise Management Act 1979, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The Hydrocarbon Oil Duties Act 1979 (c. 5)*

- 16 In Schedule 1 to the Hydrocarbon Oil Duties Act 1979—
  - (a) in paragraph 1, for the words “vehicle excise licence” substitute “ licence under the Vehicle Excise and Registration Act 1994 ”,
  - (b) in paragraph 2, for sub-paragraphs (a) to (c) substitute—
    - “(a) any vehicle exempted from vehicle excise duty by—
      - (i) paragraph 12 (road construction vehicles),
      - (ii) paragraph 13 (road rollers),
      - (iii) paragraph 14 (snow ploughs etc.),
      - (iv) paragraph 15 (gritting vehicles), or
      - (v) paragraph 21 (vehicles used for short journeys between different parts of a person’s land),
 of Schedule 2 to the Vehicle Excise and Registration Act 1994, and
    - (b) any vehicle in relation to which the annual rate of vehicle excise duty is that specified in Part IV of Schedule 1 to that Act (special machines).”, and
  - (c) for paragraph 4 substitute—
    - “4 vehicle in respect of which there is current a certificate or document in the form of a licence issued under regulations under section 22(2) of the Vehicle Excise and Registration Act 1994 shall be treated for the purposes of this Schedule as a vehicle in respect of which a licence under that Act is in force.”

*The Road Traffic (Northern Ireland) Order 1981 (S.I. 1981/154 (N.I.1))*

- 17 (1) In Articles <sup>F237</sup> . . . 31D(3), <sup>F237</sup> . . . 188(1) and 198(1)(f) of the Road Traffic (Northern Ireland) Order 1981, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972” substitute “ the Vehicle Excise and Registration Act 1994 ”.
- <sup>F238</sup>(2) . . . . .
- (3) In Article 89(4) of that Order, for the words “the Vehicles (Excise) Act (Northern Ireland) 1972 or under the Vehicles (Excise) Act 1971 or under any statutory provisions repealed by those Acts” substitute “ the Vehicle Excise and Registration Act 1994 ”.

**Textual Amendments**  
**F237** Words in [Sch. 3 para. 17\(1\)](#) repealed (29.4.1996) by [1996 c. 8, ss. 22\(7\)\(a\), 205, Sch. 41 Pt. II\(5\)](#)



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**F238** Sch. 3 para. 17(2) repealed (29.4.1996) by 1996 c. 6, ss. 22(7)(b), 205, Sch. 41 Pt. II(5)

*The Road Traffic Regulation Act 1984 (c. 27)*

18 (1) In sections 101(8) and 111(7) of the Road Traffic Regulation Act 1984, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

(2) In paragraph 2(2) of Schedule 12 to that Act, for paragraph (f) substitute—  
“(f) by its being used, or kept, on a public road within the meaning of the Vehicle Excise and Registration Act 1994 without a licence under that Act being exhibited on the vehicle in the manner prescribed by regulations under that Act.”

*The Police and Criminal Evidence Act 1984 (c. 60)*

19 In section 4(1)(a) of the Police and Criminal Evidence Act 1984, for the word “vehicles” substitute “ vehicle ”.

*The Sporting Events (Control of Alcohol etc.) Act 1985 (c. 57)*

20 In section 1A(5) of the Sporting Events (Control of Alcohol etc.) Act 1985, for the words “section 1(1) of the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The Finance Act 1986 (c. 41)*

F239<sup>21</sup> .....

**Textual Amendments**

**F239** Sch. 3 para. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

*The Income and Corporation Taxes Act 1988 (c. 1)*

22 F240 .....

**Textual Amendments**

**F240** Sch.3 para. 22 repealed (6.4.2003 with effect as mentioned in s. 723(1)(a)(b) (subject to Sch. 7) of the amending Act) by *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*, s. 724(1), Sch. 8 Pt. 1

*The Dartford-Thurrock Crossing Act 1988 (c. 20)*

23 In section 19 of the Dartford-Thurrock Crossing Act 1988—  
(a) in paragraph (d), for the words “section 4(1)(g) of the Vehicles (Excise) Act 1971” substitute “ paragraph 18 of Schedule 2 to the Vehicle Excise and Registration Act 1994 ”, and

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- (b) in paragraph (e), for the words “section 7(2) of that Act” substitute “paragraph 19 of that Schedule”.

*The Road Traffic Act 1988 (c. 52)*

- 24 (1) In sections 43(1), 66(1)(a) and (3), 69A(3), 148(2)(h), 172(10) and 183(2)(a) of the Road Traffic Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”.
- (2) In section 47 of that Act—
- (a) in subsection (2)(a), for the words from “under” to “1920” substitute “under the Vehicle Excise and Registration Act 1994 or any corresponding earlier legislation”,
- (b) in subsection (2)(b), for the words “registered under” onwards substitute “so registered”, and
- (c) in subsection (4)—
- (i) for the words “section 20 of the Vehicles (Excise) Act 1971” substitute “section 24 of the Vehicle Excise and Registration Act 1994”, and
- (ii) for the words “section 19(1)(b)” substitute “section 21(2)”.
- (3) In section 64A of that Act—
- (a) in subsection (1)(a)(i), for the words “section 19 of the Vehicles (Excise) Act 1971” substitute “section 21 of the Vehicle Excise and Registration Act 1994”,
- (b) in subsection (2)—
- (i) in paragraph (a), for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”, and
- (ii) in paragraph (b), for the words “section 19” substitute “section 21”, and
- (c) in subsection (4)—
- (i) for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”, and
- (ii) for the words “section 16(2)” substitute “section 12(2)”.
- (4) In section 65A of that Act—
- (a) in subsection (1)(a)(i), for the words “section 19 of the Vehicles (Excise) Act 1971” substitute “section 21 of the Vehicle Excise and Registration Act 1994”, and
- (b) in subsection (3)—
- (i) in paragraph (a), for the words “the Vehicles (Excise) Act 1971” substitute “the Vehicle Excise and Registration Act 1994”, and
- (ii) in paragraph (b), for the words “section 19” substitute “section 21”.
- (5) In section 156 of that Act, for the words “section 37 of the Vehicles (Excise) Act 1971” substitute “section 57 of the Vehicle Excise and Registration Act 1994”.

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*The Road Traffic Offenders Act 1988 (c. 53)*

25 (1) In sections 71(9)(b), 85(5) and 89(2)(c) of the Road Traffic Offenders Act 1988, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

(2) In Schedule 3 to that Act add at the end—

“ *Offences under the Vehicle Excise and Registration Act 1994 (c. 22)*

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Section 33 of the Vehicle Excise and Registration Act 1994.	Using or keeping a vehicle on a public road without licence being exhibited in manner prescribed by regulations.
Section 42 of that Act.	Driving or keeping a vehicle without required registration mark.
Section 43 of that Act.	Driving or keeping a vehicle with registration mark obscured etc.”

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*The Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I.12))*

26 In Article 6(1)(a) of the Police and Criminal Evidence (Northern Ireland) Order 1989, for the word “vehicles” substitute “ vehicle ”.

*The Environmental Protection Act 1990 (c. 43)*

27 In section 79(7) of the Environmental Protection Act 1990, in the definition of “person responsible”, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

*The New Roads and Street Works Act 1991 (c. 22)*

28 In sections 13(2) and 36(2) of the New Roads and Street Works Act 1991, for paragraphs (b) to (d) substitute—

- “(b) a vehicle which is exempt from vehicle excise duty under—
- (i) paragraph 4 (fire engines),
  - (ii) paragraph 6 (ambulances),
  - (iii) paragraph 18 (invalid carriages),
  - (iv) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or
  - (v) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),

of Schedule 2 to the Vehicle Excise and Registration Act 1994.”

*The Road Traffic Act 1991 (c. 40)*

29 In sections 79(2)(a) and 82(3) of the Road Traffic Act 1991, for the words “the Vehicles (Excise) Act 1971” substitute “ the Vehicle Excise and Registration Act 1994 ”.

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*The Criminal Justice Act 1991 (c. 53)*

- 30 In section 24(4) of the Criminal Justice Act 1991, in the definition of “fine”—
- (a) in paragraph (a), for the words “section 8(1) or 18(4) of the Vehicles (Excise) Act 1971” substitute “ section 29 or 37 of the Vehicle Excise and Registration Act 1994 ”, and
  - (b) in paragraph (b), for the words “section 9, 18A or 26A of the said Act of 1971” substitute “ section 30, 36 or 38 of the Vehicle Excise and Registration Act 1994 ”.

*The Severn Bridges Act 1992 (c. 3)*

- 31 In section 8(5) of the Severn Bridges Act 1992, for paragraphs (c) and (d) substitute—
- “(c) a vehicle which is exempt from vehicle excise duty under—
- (i) paragraph 6 (ambulances),
  - (ii) paragraph 19 (vehicles for use by or for purposes of certain disabled people), or
  - (iii) paragraph 20 (vehicles used for carriage of disabled people by recognised bodies),
- of Schedule 2 to the Vehicle Excise and Registration Act 1994.”.

*The Finance Act 1994 (c. 9)*

- 32 In section 17(4) of the Finance Act 1994, for the word “vehicles” substitute “ vehicle ”.

SCHEDULE 4

Section 64.

TRANSITIONALS ETC

*General transitionals and savings*

- 1 The substitution of this Act for the provisions repealed or revoked by this Act does not affect the continuity of the law.
- 2 (1) Anything done, or having effect as done, (including the making of subordinate legislation and the issuing of licences) under or for the purposes of any provision repealed or revoked by this Act has effect as if done under or for the purposes of any corresponding provision of this Act.
- (2) Sub-paragraph (1) does not apply to the <sup>M34</sup>Vehicle Licences (Duration and Rate of Duty) Order 1980.

**Marginal Citations**

M34 S.I. 1980/1183.

- 3 Any reference (express or implied) in this Act or any other enactment, or in any instrument or document, to a provision of this Act is (so far as the context permits)

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to be read as (according to the context) being or including in relation to times, circumstances and purposes before the commencement of this Act a reference to the corresponding provision repealed or revoked by this Act.

- 4 Any reference (express or implied) in any enactment, or in any instrument or document, to a provision repealed or revoked by this Act is (so far as the context permits) to be read as (according to the context) being or including in relation to times, circumstances and purposes after the commencement of this Act a reference to the corresponding provision of this Act.
- 5 Paragraphs 1 to 4 have effect in place of section 17(2) of the <sup>M35</sup>Interpretation Act 1978 (but are without prejudice to any other provision of that Act).

#### Marginal Citations

**M35** 1978 c. 30.

#### *Preservation of old transitionals and savings*

- 6 (1) The repeal by this Act of an enactment previously repealed subject to savings (whether or not in the repealing enactment) does not affect the continued operation of those savings.
- (2) The repeal by this Act of a saving made on the previous repeal of an enactment does not affect the operation of the saving in so far as it remains capable of having effect.
- (3) Where the purpose of an enactment repealed by this Act was to secure that the substitution of the provisions of the Act containing that enactment for provisions repealed by that Act did not affect the continuity of the law, the enactment repealed by this Act continues to have effect in so far as it is capable of doing so.

#### *Exemption for disabled passengers*

- 7 (1) Where—
- (a) a vehicle is suitable for use by persons having a particular disability that so incapacitates them in the use of their limbs that they have to be driven and cared for by a full-time constant attendant,
  - (b) the vehicle is registered under this Act in the name of a person who has such a disability and is a person to whom this paragraph applies,
  - (c) that person is sufficiently disabled to be eligible for an invalid tricycle under the <sup>M36</sup>National Health Service Act 1977, the <sup>M37</sup>National Health Service (Scotland) Act 1978 or the <sup>M38</sup>Health and Personal Social Services (Northern Ireland) Order 1972 but too disabled to drive it, and
  - (d) no other vehicle registered in that person's name under this Act, or deemed to be so registered under sub-paragraph (3) of paragraph 19 of Schedule 2, is an exempt vehicle under that paragraph,
- the vehicle is an exempt vehicle if used or kept for use by or for the purposes of that person.
- (2) This paragraph applies to a person if—

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- (a) there remains valid a relevant certificate issued in respect of him before 13th October 1993 (the day on which the repeal of the provisions specified in section 12(1) of the <sup>M39</sup>Finance (No.2) Act 1992 came into force), or
  - (b) an application for a relevant certificate in respect of him had been received by the Secretary of State or the Department of Health and Social Services for Northern Ireland before that date and a relevant certificate issued pursuant to that application remains valid.
- (3) In this paragraph a “relevant certificate” means—
- (a) a certificate issued by the Secretary of State (or the Minister of Transport) containing a statement as described in Regulation 26(2)(b)(i) and (ii) of the <sup>M40</sup>Road Vehicles (Registration and Licensing) Regulations 1971 (as in force on 29th December 1972) or a statement to similar effect, or
  - (b) a certificate issued by the Department of Health and Social Services for Northern Ireland (or the Ministry of Health and Social Services for Northern Ireland) containing a statement as described in Regulation 27(2)(b)(i) and (ii) of the <sup>M41</sup>Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973 (as originally in force) or a statement to similar effect,
- including (in either case) any renewal or continuation of such a certificate.
- (4) For the purposes of sub-paragraph (2) a relevant certificate issued in respect of a person remains valid for as long as the matters stated in the certificate in relation to the person’s disability remain unaltered.
- (5) Where immediately before 13th October 1993 a person to whom this paragraph applies was under the age of five, the person ceases to be a person to whom this paragraph applies—
- (a) if a relevant licence document is in force on the day on which he attains the age of five in respect of a vehicle used or kept for use for his purposes, when that licence document expires, and
  - (b) otherwise, on attaining the age of five.
- (6) In sub-paragraph (5) “relevant licence document” means a document in the form of a licence issued under—
- (a) Regulation 26(3A)(b) of the Road Vehicles (Registration and Licensing) Regulations 1971,
  - (b) Regulation 27(4)(b) of the Road Vehicles (Registration and Licensing) Regulations (Northern Ireland) 1973, or
  - (c) paragraph 4 or 6 of the Schedule to the <sup>M42</sup>Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993,
- or any re-enactment (with or without modifications) of any of those provisions.
- (7) Regulations under section 22(2) of this Act which require a person to furnish information relating to a vehicle which is an exempt vehicle under this paragraph may require him to furnish (in addition) such evidence of the facts giving rise to the exemption as is prescribed by the regulations.
- (8) In spite of the repeal by this Act of section 12(2) of the <sup>M43</sup>Finance (No.2) Act 1992, paragraphs 4 to 8 of the Schedule to the <sup>M44</sup>Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 shall, until the coming into force of the first regulations made by virtue of sub-paragraph (7) (unless

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revoked and subject to any amendments), continue to have effect but subject to the modifications specified in sub-paragraph (9).

- (9) The modifications referred to in sub-paragraph (8) are—
- (a) the substitution of a reference to this paragraph for any reference to paragraph 2 of that Schedule,
  - (b) the addition of a reference to this Act after the first reference to the <sup>M45</sup>Vehicles (Excise) Act 1971 in paragraphs 4(4)(a) and 6(4)(a),
  - (c) the substitution of a reference to this Act for each other reference to the Vehicles (Excise) Act 1971, and
  - (d) the substitution of a reference to section 23 of this Act for any reference to section 19 of that Act and of a reference to subsection (3) of section 23 of this Act for any reference to subsection (2) of section 19 of that Act.
- (10) Sections 44 and 45 of this Act have effect in relation to a vehicle which is an exempt vehicle under this paragraph as they have effect in relation to a vehicle which is an exempt vehicle under paragraph 19 of Schedule 2 to this Act.
- (11) If and to the extent that, immediately before the coming into force of this Act, the Secretary of State had power to amend or revoke by order any provision of the Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993, he has the same power in relation to so much of this paragraph as reproduces that provision.

#### **Marginal Citations**

- M36** 1977 c. 49.
- M37** 1978 c. 29.
- M38** S.I. 1972/1265 (N.I.14).
- M39** 1992 c. 48.
- M40** S.I. 1971/450.
- M41** S.R. and O. (N.I.) 1973 No. 490.
- M42** S.I. 1993/2272.
- M43** 1992 c. 48.
- M44** S.I. 1993/2272.
- M45** 1971 c. 10.

#### *Trade licences*

- 8 (1) On and after such day as the Secretary of State may by order appoint this Act shall have effect as if for section 13 there were substituted—

#### **“13 Trade licences: duration and amount of duty.**

- (1) A trade licence may be taken out—
  - (a) for a period of twelve months, or
  - (b) for a period of six months.
- (2) A trade licence taken out by a person who is not a motor trader or vehicle tester (having satisfied the Secretary of State as mentioned in section 11(1)(b)) may be taken out only for a period of six months.

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- (3) The Secretary of State may require that a trade licence taken out by a motor trader or vehicle tester who does not hold an existing trade licence may be taken out only for a period of six months.
- (4) The rate of duty applicable to a trade licence taken out for a period of twelve months is—
- (a) the annual rate currently applicable to a vehicle under sub-paragraph [F241(1)(d)] of paragraph 2 of Schedule 1 if the licence is to be used only for vehicles to which that paragraph applies, and
  - (b) otherwise, the annual rate currently applicable to a vehicle under [F242] paragraph 1(2) of Schedule 1].
- (5) The rate of duty applicable to a trade licence taken out for a period of six months is fifty-five per cent. of the rate applicable to the corresponding trade licence taken out for a period of twelve months.
- (6) In determining a rate of duty under subsection (5) any fraction of five pence—
- (a) if it exceeds two and a half pence, shall be treated as five pence, and
  - (b) otherwise, shall be disregarded.”
- (2) An order under sub-paragraph (1) may appoint different days for different cases.
- (3) A licence in force when such an order substitutes for section 13 the provisions set out in sub-paragraph (1) is not affected by that substitution.

#### Textual Amendments

**F241** Words in s. 13(4)(a) as set out in Sch. 4 para. 8 substituted (24.7.2002 with application as mentioned in s. 18(3) of the amending Act) by virtue of [Finance Act 2002 \(c. 23\), s. 18\(2\)](#)

**F242** By 1999 c. 16, s. 8(4) it is provided that the words in s. 13 (as substituted by 1994 c. 22, s. 64, [Sch. 4 para. 8](#)) are substituted (27.7.1999 with effect as mentioned in [s. 8\(5\)](#) of the amending Act)

#### *Combined road-rail transport of goods*

- 9 Section 20 (and the references to it in sections 45(1)(b) and 57(5)) shall not come into force until such day as the Secretary of State may by order appoint.

#### *Regulations about registration and licensing*

- 10 Regulation 12(1) of the <sup>M46</sup>Road Vehicles (Registration and Licensing) Regulations 1971 continues to have effect (until revoked) as if the amendments of section 23 of the <sup>M47</sup>Vehicles (Excise) Act 1971, as set out in paragraph 20 of Schedule 7 to that Act, which were made by paragraph 16(3) of Part III of Schedule 1 to the <sup>M48</sup>Finance Act 1987 had been in force when those Regulations were made.

#### Marginal Citations

**M46** [S.I. 1971/450.](#)

**M47** [1971 c. 10.](#)

**M48** [1987 c. 16.](#)



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*Assignment of registration marks*

- 11 The inclusion in this Act of subsection (2), and the words “for the time being” in subsection (3), of section 23 (which reproduce the amendments of the Vehicles (Excise) Act 1971 made by section 10(2) and (3) of the <sup>M49</sup>Finance Act 1989) shall not be construed as affecting the operation of—
- (a) the Vehicles (Excise) Act 1971 or the <sup>M50</sup>Vehicles (Excise) Act (Northern Ireland) 1972, or
  - (b) any regulations made under either of those Acts,
- in relation to any time before 27th July 1989 (the day on which the Finance Act 1989 was passed).

**Marginal Citations**

**M49** 1989 c. 26.

**M50** 1972 c. 10 (N.I.).

SCHEDULE 5

Section 65.

REPEALS AND REVOCATIONS

**PART I**

REPEALS

Chapter	Short title	Extent of repeal
1966 c. 18.	The Finance Act 1966.	In section 2(1), the words “(including such duty chargeable in Northern Ireland)”.
1967 c. 54.	The Finance Act 1967.	Section 45(3)(c).
1967 c. 72.	The Wireless Telegraphy Act 1967.	Section 8(4). Section 14(2).
1968 c. 48.	The International Organisations Act 1968.	In section 2(2)(b), the words “(that is to say,” onwards.
1971 c. 10.	The Vehicles (Excise) Act 1971.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 55(6). Section 128(3).
1974 c. 39.	The Consumer Credit Act 1974.	In Schedule 4, in Part I, paragraph 32.

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1975 c. 45.	The Finance (No.2) Act 1975.	Section 5(1), (5) and (6).
1976 c. 40.	The Finance Act 1976.	Section 11(1) to (4). Section 12.
1977 c. 36.	The Finance Act 1977.	Section 5(1) and (5).
1978 c. 42.	The Finance Act 1978.	Section 8(1), (4) and (5).
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in the Table in paragraph 12, the entries relating to the Vehicles (Excise) Act 1971.
1980 c. 43.	The Magistrates' Courts Act 1980.	In Schedule 7, paragraph 93.
1980 c. 48.	The Finance Act 1980.	Section 4(1) and (4) to (7).
1981 c. 35.	The Finance Act 1981.	Section 7(1) and (5).
1982 c. 39.	The Finance Act 1982.	Section 3(2). Section 5(1) to (4) and (7). Section 7(1) and (3). Schedule 3. In Schedule 5, Part A.
1983 c. 28.	The Finance Act 1983.	Section 4(1) to (3), (5) and (8). In Schedule 3, in Part I, paragraphs 1 to 6 and, in Part II, paragraphs 8, 10 and 11.
1983 c. 55.	The Value Added Tax Act 1983.	In Schedule 9, paragraph 2.
1984 c. 43.	The Finance Act 1984.	Section 4(1) and (3) to (6). Section 5(1) to (3) and (5). In Schedule 2, in Part II, paragraph 6(1) and (2).
1984 c. 54.	The Roads (Scotland) Act 1984.	In Schedule 9, paragraph 67.
1985 c. 54.	The Finance Act 1985.	Section 4(1) to (3) and (5) to (8). Section 9. In Schedule 2, in Part I, paragraphs 2 and 5 and, in Part II, paragraph 8.
1986 c. 41.	The Finance Act 1986.	Section 3(1) to (4) and (6) to (8).

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		Schedule 1.
		In Schedule 2, Part I.
1987 c. 16.	The Finance Act 1987.	In section 2, subsections (1), (3) and (5), in subsection (6) the words “The Acts of 1971 and 1972 and” and subsections (7) and (8).  In Schedule 1, in Part II, paragraphs 1, 2 and 5 and, in Part III, paragraphs 7, 8, 10, 12, 14, 16 and 18.
1988 c. 39.	The Finance Act 1988.	Section 4(1), (3)(b) to (d), (4) and (6) to (9).  In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 4 and 5.
1988 c. 53.	The Road Traffic Offenders Act 1988.	Section 21(2)(e) and (f).  In Schedule 3, the entries relating to the Vehicles (Excise) Act 1971.
1988 c. 54.	The Road Traffic (Consequential Provisions) Act 1988.	In Schedule 3, paragraph 8(2) (a) to (c), (3) and (4).
1989 c. 26.	The Finance Act 1989.	Section 6(1), (2), (5) and (7). Sections 7 to 13. Section 14(1), (3), (5) and (7). Section 16(3). In Schedule 1, Part I. In Schedule 2, paragraphs 1, 2 and 4.
1990 c. 19.	The National Health Service and Community Care Act 1990.	In Schedule 8, paragraph 2.
1990 c. 29.	The Finance Act 1990.	Section 5(1) to (3), (8) and (9). Section 6. In Schedule 2, Part I and, in Part II, paragraphs 1, 2, 8 and 9.
1991 c. 21.	The Disability Living Allowance and Disability	In Schedule 2, paragraph 1.

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	Working Allowance Act 1991.	
1991 c. 31.	The Finance Act 1991.	Section 4(1) to (3), (5) and (6). Sections 8 to 10. In Schedule 3, in Part I, paragraphs 1 to 4, 5(1)(a), (2), (4) and (5), 6 to 20, 22 and 23.
1991 c. 40.	The Road Traffic Act 1991.	In Schedule 4, paragraphs 4 and 5.
1991 c. 53.	The Criminal Justice Act 1991.	In Schedule 11, paragraph 9.
1992 c. 20.	The Finance Act 1992.	Section 4(1), (2) and (5).
1992 c. 48.	The Finance (No.2) Act 1992.	Section 11(1), (3), (10) and (11). Sections 12 and 13. In Schedule 3, paragraph 91.
1993 c. 34.	The Finance Act 1993.	Section 17(1), (2), (3)(b), (4), (5), (7)(a) and (8). Sections 18 and 19. Section 20(1), (2) and (4). Section 21. Section 23.
1994 c. 9.	The Finance Act 1994.	Section 4. In Schedule 2, paragraphs 1 to 23 and 26 to 28 and, in paragraph 29, “20(2)”.

## PART II

### REVOCATIONS

Number	Title	Extent of revocation
S.I. 1974/168.	The National Health Service (Vehicles) Order 1974.	The whole Order.
S.I. 1974/1491.	The National Health Service (Vehicles) (Scotland) Order 1974.	The whole Order.
S.I. 1981/154 (N.I.1).	The Road Traffic (Northern Ireland) Order 1981.	In Article 118(2), the words from “and the reference” to “1972”.

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S.I. 1991/1712 (N.I.17).	The Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991.	In Schedule 2, paragraph 1.
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## TABLE OF DERIVATIONS

### Notes:

1. This Table shows the derivation of the provisions of the consolidation.
2. The following abbreviations are used in the Table—

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V(E)A	= Vehicles (Excise) Act 1971 (c.10)
1976 FA	= Finance Act 1976 (c.40)
1979 CEMA	= Customs and Excise Management Act 1979 (c.2)
1982 FA	= Finance Act 1982 (c.39)
1986 FA	= Finance Act 1986 (c.41)
1987 FA	= Finance Act 1987 (c.16)
1988 FA	= Finance Act 1988 (c.39)
1989 FA	= Finance Act 1989 (c.26)
1990 FA	= Finance Act 1990 (c.29)
1991 FA	= Finance Act 1991 (c.31)
1992 (No.2) FA	= Finance (No.2) Act 1992 (c.48)
1993 FA	= Finance Act 1993 (c.34)
1994 FA	= Finance Act 1994 (c.9)

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3. Part I of Schedule 7 to the Vehicles (Excise) Act 1971 makes modifications of other provisions of that Act which continue to have effect until an order under section 39(2) of that Act provides that the modifications are to cease to operate. Paragraph 18 of Schedule 2 to the Finance Act 1994 prevents the making of such an order in relation to certain of the modifications, thereby causing the modified provisions permanently to have effect subject to the modifications. This Table does not separately acknowledge paragraph 18 when showing the derivation of such a modified provision.

4. The Table does not separately acknowledge the provisions (in particular the Criminal Law Act 1977, the Criminal Justice Act 1982 and the Fines and Penalties (Northern Ireland) Order 1984) which secure that, where the maximum fine or penalty that may be imposed on the commission of an offence was originally expressed as a particular amount (or one particular amount on a person's first conviction and another on subsequent convictions), the amount of the

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maximum fine or penalty is now the statutory maximum (in the case of an either way offence tried summarily) or a particular level on the standard scale (in the case of a summary offence).

<b>Provision</b>	<b>Derivation</b>
1(1)	V(E)A s.1(1); 1991 FA Sch.3 Pt.I para.2.
(2)	V(E)A s.38(1).
2(1)	V(E)A s.1(2); 1988 FA Sch.2 Pt.II para.2.
(2) to (4)	V(E)A s.1(3); 1994 FA Sch.2 para.1(2).
3(1)	V(E)A s.2(1), Sch.7 Pt.I para.1.
(2)	V(E)A s.2(1), Sch.7 Pt.I para.1; Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(a); 1994 FA s.4(2).
(3)	V(E)A s.2A(1), Sch.7 Pt.I para.5.
(4)	V(E)A s.2A(1), Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(2).
(5)	V(E)A s.2A(3), Sch.7 Pt.I para.5.
(6)	V(E)A s.2A(4), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).
4(1)	V(E)A s.2(4).
(2)	V(E)A s.2(4); Vehicle Licences (Duration and Rate of Duty) Order 1980 (S.I.1980/1183) Art.5(b).
(3)	V(E)A s.2(4).
(4)	V(E)A s.2A(2), Sch.7 Pt.I para.5.
(5)	V(E)A s.2A(2), paragraph (a) of proviso, Sch.7 Pt.I para.5; 1986 FA Sch.2 Pt.I para.1(3).
(6)	V(E)A s.2A(2), paragraph (b) of proviso, Sch.7 Pt.I para.5.
(7)	V(E)A s.2A(4), Sch.7 Pt.I para.5.
5	Drafting.
6(1)	V(E)A s.3(1).
(2) to (4)	V(E)A s.3(2); 1979 CEMA Sch.4 para.12.

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(5)	V(E)A s.3(3).
(6)	V(E)A s.3(4), (5).
7(1)	V(E)A ss.12(1), 38(1).
(2)	1976 FA s.11(1).
(3)	1976 FA s.11(2); 1994 FA Sch.2 para.21(2), (3).
(4), (5)	V(E)A s.12(2), (3).
(6)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
(7)	V(E)A Sch.4 Pt.I para.8(2); 1982 FA Sch.5 Pt.A.
8	1993 FA s.23.
9(1)	V(E)A ss.13(1), 38(1).
(2)	V(E)A s.13(2).
(3)	V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1); 1991 FA Sch.3 Pt.I para.7.
(4)	V(E)A ss.13(2A), 38(1); Finance Act 1985 (c.54) s.9(1).
10(1)	V(E)A ss.12(7), 38(1).
(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A s.17(3).
11(1)	V(E)A ss.16(1), (1A), 38(1); 1986 FA Sch.2 Pt.I para.4(3).
(2)	V(E)A s.16(1); 1986 FA Sch.2 Pt.I para.4(2) (a).
(3), (4)	V(E)A s.16(1).
12(1)	V(E)A ss.16(1), proviso, 38(1); 1986 FA Sch.2 Pt.I para.4(2)(b).
(2)	V(E)A s.16(2).
(3)	V(E)A s.16(3); 1986 FA Sch.2 Pt.I para.4(4); 1987 FA Sch.1 Pt.II para.5(c).
(4)	V(E)A s.16(3).

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(5)	V(E)A s.16(8); Finance Act 1984 (c.43) s.4(4)(b).
13(1)	V(E)A ss.16(4), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(2)	V(E)A ss.16(4A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(3) to (5)	V(E)A ss.16(5), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
(6)	V(E)A ss.16(5A), 39(1), Sch.7 Pt.I para.12; 1994 FA Sch.2 para.20(3).
14(1)	V(E)A s.16(6).
(2)	V(E)A s.17(1), Sch.7 Pt.I para.13.
(3)	V(E)A ss.25(1), 38(1); 1994 FA Sch.2 para.12.
(4)	V(E)A s.12(6); 1994 FA Sch.2 para.6.
15(1), (2)	V(E)A s.18(1).
(3)	V(E)A Sch.4 Pt.I para.8(4)(a), (b)(i); 1982 FA Sch.5 Pt.A.
(4), (5)	V(E)A s.18(2).
(6)	V(E)A s.18(3), Sch.7 Pt.I para.17.
(7)	V(E)A s.18(2).
16(1)	V(E)A Sch.4 Pt.I paras.14, 14A, 14B; 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1992 (No.2) FA s.11(3); 1994 FA Sch.2 para.19(5).
(2), (3)	V(E)A Sch.4 Pt.I paras.14, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
(4), (5)	V(E)A Sch.4 Pt.I paras.14A, 16(2); 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22; 1992 (No.2) FA s.11(3).
(6), (7)	V(E)A Sch.4 Pt.I paras.14B, 16(2); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.8(7); 1991 FA Sch.3 Pt.I para.22.
17(1), (2)	V(E)A s.18(5), (6).
(3) to (5)	V(E)A s.18(7).



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(6), (7)	V(E)A s.18(10); 1991 FA Sch.3 Pt.I para.8; 1994 FA Sch.2 para.8(3).
(8)	V(E)A Sch.4 Pt.I para.8(4)(b)(ii); 1982 FA Sch.5 Pt.A.
18(1)	V(E)A s.6(1), (3); 1994 FA Sch.2 para.4.
(2)	V(E)A s.6(3).
19(1)	V(E)A s.17(2), Sch.7 Pt.I para.13.
(2)	V(E)A s.17(3).
20(1)	V(E)A s.18B(2), (4); 1991 FA s.9(2), Sch.3 Pt.I para.10(2).
(2)	V(E)A ss.18B(2), 38(1); 1991 FA s.9(2).
(3)	V(E)A s.18B(1), (5); 1991 FA s.9(2), Sch.3 Pt.I para.10(3).
(4)	V(E)A s.18B(3); 1991 FA s.9(2).
21	V(E)A s.19(1).
22(1)	V(E)A ss.23(1)(a) to (e), (2)(a), 38(1), Sch.7 Pt.I para.20; 1987 FA Sch.1 Pt.III para.16(3); 1989 FA s.13; 1994 FA Sch.2 para.11(2).
(2)	V(E)A s.23(3), (4), Sch.7 Pt.I para.20; 1976 FA s.11(3), (4); 194 FA Sch.2 para.21(4).
(3)	V(E)A s.23(4), Sch.7 Pt.I para.20.
23(1)	V(E)A s.19(1).
(2)	V(E)A s.19(1A); 1989 FA s.10(2).
(3)	V(E)A s.19(2); 1989 FA s.10(3).
(4)	V(E)A s.23(1)(f), Sch.7 Pt.I para.20.
(5)	V(E)A s.23(2)(b), (c), Sch.7 Pt.I para.20; 1994 FA Sch.2 para.11(3).
24(1)	V(E)A s.20(1).
(2)	V(E)A ss.20(2), 38(1).
(3)	V(E)A ss.20(3), 38(1).
(4)	V(E)A ss.25(1), 38(1).

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(5)	V(E)A ss.25(2), 38(1).
(6)	V(E)A s.25(2); Interpretation Act 1978 (c.30) s.17(2)(a).
25(1)	V(E)A s.38(1); 1976 FA s.12(1), (5).
(2)	V(E)A s.38(1); 1976 FA s.12(2), (5).
(3)	1976 FA s.12(3).
26(1)	1989 FA s.11(1), (6).
(2)	1989 FA s.11(2)(a) to (j), (6); 1992 (No.2) FA s.13(1)(a); 1994 FA Sch.2 para.26(2).
(3)	1989 FA s.11(3), (6); 1992 (No.2) FA s.13(1) (b).
(4)	1989 FA s.11(3ZA); 1994 FA Sch.2 para.26(3).
(5)	1989 FA s.11(3A), (6); 1992 (No.2) FA s.13(1)(c).
(6)	1989 FA s.11(5), (6).
27(1), (2)	1989 FA s.12(1), (2).
(3)	1989 FA s.12(3)(a) to (ja), (9); 1992 (No.2) FA s.13(2)(a) to (c); 1994 FA Sch.2 para.27(2).
(4)	1989 FA s.12(4), (9).
(5)	1989 FA s.12(5), (9); 1992 (No.2) FA s.13(2) (d).
(6)	1989 FA s.12(5A); 1994 FA Sch.2 para.27(3).
(7)	1989 FA s.12(8).
28	V(E)A s.24.
29(1)	V(E)A s.8(1); 1979 CEMA s.156.
(2)	V(E)A s.8(1).
(3)	V(E)A s.8(1); 1979 CEMA s.156.
(4)	V(E)A s.8(3)(a).
(5)	V(E)A s.13(3).
(6), (7)	V(E)A s.8(3)(b).

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(8)	V(E)A s.8(3), final sentence.
30(1)	V(E)A s.9(1).
(2)	V(E)A s.9(2), Sch.7 Pt.I para.7(a).
(3), (4)	V(E)A s.9(4), Sch.7 Pt.I para.7(c).
(5)	V(E)A s.9(6).
31(1) to (3)	V(E)A s.9(2).
(4)	V(E)A s.9(2), proviso, Sch.7 Pt.I para.7(a).
(5)	V(E)A s.9(3), Sch.7 Pt.I para.7(b).
(6)	V(E)A s.9(3A); 1989 FA s.14(3).
(7), (8)	V(E)A s.9(6).
32(1)	V(E)A s.9(5), (8); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b); 1991 FA Sch.3 Pt.I para.6(1); Criminal Justice Act 1991 (c.53) Sch.11 para.9.
(2)	V(E)A s.9(7), (8).
(3)	V(E)A s.9(7) to (9); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.6(2).
33(1)	V(E)A ss.12(4), 38(1); 1979 CEMA s.156.
(2), (3)	V(E)A ss.12(4).
34(1)	V(E)A s.16(7); 1979 CEMA s.156; 1987 FA Sch.1 Pt.III para.14.
(2)	V(E)A s.16(7); 1979 CEMA s.156.
(3) to (5)	V(E)A s.16(7).
35(1)	V(E)A s.17(3)(a); 1979 CEMA s.156.
(2)	V(E)A s.17(3)(a).
36(1), (2)	V(E)A s.26A(1); 1989 FA s.14(1).
(3)	V(E)A s.26A(3); 1989 FA s.14(1); 1994 FA Sch.2 para.13(3).
(4)	V(E)A s.26A(2); 1989 FA s.14(1); 1994 FA Sch.2 para.13(2).

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| (5)      | V(E)A s.26A(4); 1989 FA s.14(1); 1994 FA Sch.2 para.13(4).  |
| 37       | V(E)A s.18(4); 1979 CEMA s.156.   |
| 38(1)    | V(E)A s.18A(1); 1982 FA s.7(1).   |
| (2)      | V(E)A s.18A(2), (4), (5), Sch.7 Pt.I para.17A(a); 1982 FA s.7(1), (3).  |
| (3)      | V(E)A s.18A(9), Sch.7 Pt.I para.17A(c); 1982 FA s.7(1), (3).  |
| (4)      | V(E)A s.18A(8); 1982 FA s.7(1).   |
| 39       | V(E)A s.18A(3) to (5), (12A)(a); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).  |
| 40(1)    | V(E)A s.18A(6); 1982 FA s.7(1).   |
| (2)      | V(E)A s.18A(6)(a), (12A)(b); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).  |
| (3)      | V(E)A s.18A(6)(b); 1982 FA s.7(1).  |
| (4)      | V(E)A s.18A(7), Sch.7 Pt.I para.17A(b); 1982 FA s.7(1), (3); 1987 FA Sch.1 Pt.III para.10(a).   |
| 41(1)    | V(E)A s.18A(10), (12); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(1).  |
| (2), (3) | V(E)A s.18A(11), (12), (12A)(c); 1982 FA s.7(1); 1991 FA Sch.3 Pt.I para.9(2).  |
| 42(1)    | V(E)A s.22(1).  |
| (2)      | V(E)A s.22(3).  |
| (3)      | V(E)A s.22(1).  |
| (4)      | V(E)A s.22(1), paragraph (a) of proviso.  |
| (5)      | V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11; 1994 FA Sch.2 para.10. |
| (6)      | V(E)A s.22(1), paragraph (b) of proviso, (4); Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(3); 1991 FA Sch.3 Pt.I para.11.                        |

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43(1)	V(E)A s.22(2).
(2)	V(E)A s.22(3).
(3)	V(E)A s.22(2).
(4)	V(E)A s.22(2), proviso.
44(1)	V(E)A s.26(1); 1979 CEMA s.156.
(2)	V(E)A s.26(1), Sch.7 Pt.I para.23; Finance Act 1978 (c.42) s.8(4).
(3)	V(E)A s.26(1); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1).
45(1)	V(E)A s.26(2)(a); 1979 CEMA s.156; 1991 FA s.9(4).
(2)	V(E)A s.26(2)(a); Finance Act 1978 (c.42) s.8(4); 1979 CEMA s.156.
(3)	V(E)A s.26(2)(b); 1979 CEMA s.156.
(4)	V(E)A s.26(2); Criminal Law Act (Northern Ireland) 1967 (c.18 (N.I.)) s.7(3); Powers of Criminal Courts Act 1973 (c.62) s.30(1).
46(1) to (4)	V(E)A s.27(1), (2).
(5)	V(E)A s.27(3).
(6)	V(E)A s.27(1).
(7)	V(E)A s.27(1), (4); 1991 FA Sch.3 Pt.I para.12.
47(1)	V(E)A ss.28(2), 28A(a); 1991 FA Sch.3 Pt.I para.13.
(2)	V(E)A ss.28(1), 28A(a); 1991 FA Sch.3 Pt.I para.13; 1994 FA Sch.2 para.14.
(3)	V(E)A s.28(1).
(4) to (6)	V(E)A s.28(3).
(7)	V(E)A ss.28(5), 28A(a); 1979 CEMA Sch.4 para.12; 1989 FA s.16(3); 1991 FA Sch.3 Pt.I para.13.

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48(1), (2)	V(E)A s.29(1), (2).
(3)	V(E)A s.29(4).
(4)	V(E)A s.29(4); Criminal Procedure (Scotland) Act 1975 (c.21) s.460(1)(b).
(5) to (7)	V(E)A s.29(5).
49	V(E)A ss.28(4), 28A(b), 29(3); Courts and Legal Services Act 1990 (c.41) s.74(3); 1991 FA Sch.3 Pt.I para.13.
50	V(E)A s.30.
51(1)	V(E)A s.32(1), (2)(a); 1991 FA Sch.3 Pt.I para.15.
(2)	V(E)A s.32(1).
(3)	V(E)A s.32(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.8 para.5; 1991 FA Sch.3 Pt.I para.15.
52(1)	V(E)A ss.31(1), (3), (4)(a), 38(1).
(2)	V(E)A s.31(1).
(3), (4)	V(E)A s.31(2), (4)(b), (5); 1991 FA Sch.3 Pt.I para.14.
(5)	V(E)A s.31(2).
53	V(E)A s.33; 1994 FA Sch.2 para.15.
54	Road Traffic Offenders Act 1988 (c.53) s.21(1), (2)(e), (f).
55(1)	V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(a); 1989 FA s.14(5)(a); 1991 FA Sch.3 Pt.I para.16.
(2)	V(E)A s.34(1), (2)(b); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(b); 1991 FA Sch.3 Pt.I para.16.
(3), (4)	V(E)A s.34(1); 1989 FA s.14(5)(b).

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- (5) V(E)A s.34(1), (2)(a); Magistrates' Courts Act 1980 (c.43) Sch.7 para.93(c); 1991 FA Sch.3 Pt.I para.16.
- 56(1) V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.  
(2) V(E)A s.35(3); 1979 CEMA Sch.4 para.12.  
(3) V(E)A s.35(2); 1991 FA Sch.3 Pt.I para.17.
- 57(1) V(E)A s.37(1).  
(2) V(E)A s.37(1)(a), (c); 1989 FA ss.11(2)(k), (3), 12(3)(k), (5); 1994 FA Sch.2 para.17(2).  
(3) V(E)A s.37(1)(a), (b); 1991 FA Sch.3 Pt.I para.18.  
(4) V(E)A s.37(1).  
(5) V(E)A s.37(4); 1991 FA s.9(5).  
(6), (7) V(E)A s.37(5); 1976 FA s.12(5); 1989 FA ss.11(4), 12(6).  
(8) V(E)A s.37(5).
- 58(1) V(E)A s.37(2); 1976 FA s.12(3); Finance Act 1985 (c.54) s.9(2); 1994 FA Sch.2 para.17(3).  
(2) 1990 FA s.128; 1992 (No.2) FA s.13(3); 1994 FA Sch.2 para.28.
- 59(1), (2) V(E)A s.37(3), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).  
(3) V(E)A s.37(3B), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).  
(4), (5) V(E)A s.37(3A), Sch.7 Pt.I para.24; 1987 FA Sch.1 Pt.III para.18(4).
- 60(1) V(E)A ss.2A(4), 7(2A), 39(2), Sch.3 para.8(5), Sch.7 Pt.I para.5; Finance Act 1984 (c.43) s.5(3); 1988 FA s.4(3)(d); 1991 FA s.9(6).  
(2) V(E)A ss.2A(4), 39(2), Sch.7 Pt.I para.5; Finance Act 1980 (c.48) s.4(5).  
(3) V(E)A Sch.3 para.8(5); 1988 FA s.4(3)(d).

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61(1)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(1), (2A); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II paras.10(a), (b), 11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(2)	V(E)A s.18B(4)(c), Sch.4 Pt.I para.9(2); 1976 FA s.11(2)(b); 1982 FA Sch.5 Pt.A; Finance Act 1983 (c.28) Sch.3 Pt.II para.10(c); 1991 FA s.9(2); 1994 FA Sch.2 para.21(2).
(3)	V(E)A Sch.4 Pt.I para.9(2A); Finance Act 1983 (c.28) Sch.3 Pt.II para.11; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(4)(a).
(4)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(a), Sch.4 Pt.I paras.9(1), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(5)	V(E)A ss.18A(11A), (12A)(c), 18B(4)(c), (5)(b), Sch.4 Pt.I paras.9(2), 16(4); 1991 FA s.9(2), Sch.3 Pt.I paras.9(2), 10(3), 22.
(6)	V(E)A s.4(2), (3)(c)(ii), Sch.1 paras.3, 4(b); 1991 FA ss.4(2), 8(5), Sch.3 Pt.I paras.3, 20.
(7)	V(E)A s.18B(4)(b), Sch.4 Pt.I para.15(1); 1990 FA Sch.2 Pt.II para.9; 1991 FA s.9(2).
(8)	V(E)A Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.
62(1)	
“axle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“built-in road construction machinery”	V(E)A s.4(2).
“business”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“disabled person”	V(E)A ss.4(2), 7(2); 1990 FA s.6(5); Finance Act 1978 (c.42) s.8(1); 1994 FA Sch.2 para.5.
“exempt vehicle”	Drafting.
“farmer’s goods vehicle”	V(E)A Sch.4 Pt.I paras.10(2), (3), 15(1); 1982 FA Sch.5 Pt.A.
“goods vehicle”	V(E)A s.18B(4)(b), Sch.3 para.5, Sch.4 para.15(1); 1976 FA s.11(4); 1982 FA Sch.5 Pt.A; 1991 FA s.9(2).
“motor dealer”	V(E)A s.38(1).



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“motor trader”	V(E)A s.16(8); 1986 FA Sch.2 Pt.I para.4(8).
“public road”	V(E)A s.38(1); Roads (Scotland) Act 1984 (c.54) Sch.9 para.67.
“registration mark”	Drafting.
“relevant right”	1989 FA s.12(9).
“right of retention”	1989 FA s.11(6).
“rigid goods vehicle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“road construction machinery”	V(E)A s.4(2).
“road construction vehicle”	V(E)A s.4(2), Sch.4 Pt.I para.15(2); 1982 FA Sch.5 Pt.A.
“showman’s goods vehicle”	V(E)A Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“showman’s vehicle”	V(E)A Sch.3 para.7; Sch.4 Pt.I para.15(1); 1982 FA Sch.5 Pt.A.
“temporary licence”	V(E)A s.38(1).
“tractive unit”	V(E)A s.18A(3), Sch.4 Pt.I para.15(1); 1982 FA s.7(1), Sch.5 Pt.A (“tractor unit”).
“trade licence”	V(E)A s.38(1).
“vehicle”, “vehicle excise duty”	Drafting.
“vehicle licence”	V(E)A s.38(1).
“vehicle tester”	V(E)A s.16(8).
(2)	V(E)A s.38(2).

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para.1	V(E)A Sch.5; Finance Act 1985 (c.54) Sch.2 Pt.I para.5; 1988 FA s.4(6); 1993 FA s.17(7)(a); 1994 FA s.4(7).
2	V(E)A s.38(5), Sch.1; Finance Act 1985 (c.54) s.4(7); 1991 FA s.4(3); Finance Act 1992 (c.20) s.4(2); 1993 FA ss.17(2), 20(2).
3	V(E)A s.38(1), Sch.2; Consumer Credit Act 1974 (c.39) Sch.4 Pt.I para.32; 1989 FA ss.6(2), 7, Sch.1 Pt.I; 1993 FA s.17(3)(b); 1994 FA s.4(4)(b).
4	V(E)A Sch.3 Pt.I paras.1 to 5, Pt.II para.1; 1989 FA Sch.2 para.2(a) to (d); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(a).
5	V(E)A Sch.3 Pt.I paras.1, 8, Pt.II para.4; 1987 FA Sch.1 Pt.II para.2; 1988 FA s.4(3)(b) to (d); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(c).
6	V(E)A Sch.4A paras.1, 2, 4, 5; 1988 FA Sch.2 Pt.II para.5; 1991 FA Sch.3 Pt.I para.23; Road Traffic Act 1991 (c.40) Sch.4 para.5; 1993 FA s.18(2)(b).
7	V(E)A Sch.3 Pt.I paras.1, 6, Pt.II paras.2, 3; 1989 FA Sch.2 para.2(f); 1990 FA s.5(2), Sch.2 Pt.I; 1993 FA s.17(4)(b).
8	V(E)A Sch.4 Pt.I paras.1, 15(1), 16; 1982 FA Sch.5 Pt.A; 1990 FA Sch.2 Pt.II para.2; 1991 FA Sch.3 Pt.I para.22; 1993 FA s.17(5); 1994 FA Sch.2 para.19(2).
9, 10	V(E)A Sch.4 Pt.I paras.2, 3, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.2.
11	V(E)A Sch.4 Pt.I paras.4, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.2; 1994 FA s.4(5).
12	V(E)A Sch.4 Pt.I paras.6, 16; 1991 FA Sch.3 Pt.I para.22; Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 (S.I.1993/2452) Sch.1 para.4.
13	V(E)A s.38(1), Sch.4 Pt.I paras.8(1), (3), 16; 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.
14	V(E)A Sch.4 Pt.I paras.9(3), 16; 1982 FA Sch.5 Pt.A; 1991 FA Sch.3 Pt.I para.22.

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15	V(E)A Sch.4 Pt.I para.10(1), (3); 1982 FA Sch.5 Pt.A.
16	V(E)A Sch.4 Pt.I paras.11, 15(1A), Sch.4A para.3; 1982 FA Sch.5 Pt.A ;1988 FA Sch.2 Pt.II paras.4, 5; 1989 FA Sch.2 para.4(a); 1994 FA Sch.2 para.19(4).
17	V(E)A s.38(1), Sch.4 Pt.I para.15(1), (2); 1982 FA Sch.5 Pt.A.
Sch. 2	
para.1	V(E)A ss.4(1)(aa), 38(3); Finance Act 1980 (c.48) s.4(4).
2	V(E)A s.4(1)(e).
3	V(E)A s.4(1)(ka); 1990 FA s.6(3).
4	V(E)A s.4(1)(a), (2), (3)(c)(i); 1991 FA s.8(4), Sch.3 Pt.I para.3.
5	V(E)A s.4(1)(b); 1994 FA Sch.2 para.3.
6	V(E)A s.4(1)(c), (2); 1990 FA s.6(5).
7	V(E)A s.7(4A); National Health Service and Community Care Act 1990 (c.19) Sch.8 para.2; 1991 FA Sch.3 Pt.I para.5(4).
8	V(E)A s.4(1)(l); National Health Service (Vehicles) Order 1974 (S.I.1974/168) Art.3; National Health Service (Vehicles) (Scotland) Order 1974 (S.I.1974/1491) Art.3; National Health Service Act 1977 (c.49) Sch.14 para.1(1)(a); National Health Service (Scotland) Act 1978 (c.29) Sch.15 paras.1(1)(a), 2; Interpretation Act 1978 (c.30) s.17(2)(a).
9	V(E)A s.4(1)(ca), (2); 1990 FA s.6(2), (5).
10	V(E)A s.4(1)(cb); 1991 FA s.8(2).
11	V(E)A s.4(1)(f).
12	V(E)A s.4(1)(h), (2).
13	V(E)A s.4(1)(d).
14	V(E)A s.7(3).
15	V(E)A s.4(1)(i).
16	V(E)A s.4(1)(j), (2), (3)(b), (c)(iii); 1991 FA Sch.3 Pt.I para.3.
17	V(E)A s.4(1)(k), (2), (3)(c)(iv); 1986 FA Sch.2 Pt.I para.2; 1991 FA Sch.3 Pt.I para.3.
18	V(E)A s.4(1)(g); Finance Act 1972 (c.41) s.128(3).

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19	V(E)A s.7(2), (2A); Finance Act 1978 (c.42) s.8(1); Finance Act 1980 (c.48) s.4(6); Finance Act 1984 (c.43) s.5(1) to (3); Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) Sch.2 para.1; 1991 FA Sch.3 Pt.I para.5(1)(a), (2); Social Security (Consequential Provisions) Act 1992 (c.6) s.2(2), (4); Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c.9) s.2(2), (4); 1994 FA Sch.2 para.5(a).
20	V(E)A s.4(1)(kb), (1A) to (1D); 1990 FA s.6(3), (4).
21	V(E)A s.7(1).
22	V(E)A s.5; Road Traffic (Consequential Provisions) Act 1988 (c.54) Sch.3 para.8(2) (a) to (c); 1991 FA Sch.3 Pt.I para.4; Road Traffic Act 1991 (c.40) Sch.4 para.4.
23	V(E)A s.6(1), (3); Finance Act 1972 (c.41) s.55(6); Value Added Tax Act 1983 (c.55) Sch.9 para.2; 1992 (No.2) FA Sch.3 para.91.
24	V(E)A ss.7(3A), 38(1); 1986 FA Sch.2 Pt.I para.3.
Sch. 3	
Sch. 4	
para.1 to 6	
7	V(E)A s.23(5); Finance Act 1978 (c.42) s.8(4); 1994 FA Sch.2 paras.11(4), 23; Finance (No.2) Act 1992 (Commencement No.6 and Transitional Provisions and Savings) Order 1993 (S.I.1993/2272) Sch.
8	V(E)A ss.16(4) to (5A), 39(2), Sch.7 Pt.II para.4; 1986 FA Sch.2 Pt.I paras.4(5) to (7); 1993 FA s.19.
9	1991 FA s.9(6).
10	1987 FA Sch.1 Pt.III para.16(4).
11	1989 FA s.10(4).
Sch. 5	

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