

SCHEDULES

SCHEDULE 1

RATES OF DUTY WHERE POLLUTION REDUCED

Rigid goods vehicles

- 8 (1) In sub-paragraph (1) of paragraph 9 of that Schedule (annual rates of vehicle excise duty for rigid goods vehicles), after “which” there shall be inserted “is not a vehicle with respect to which the reduced pollution requirements are satisfied and which”.
- (2) In sub-paragraph (3) of that paragraph, for the words from “which has” to the end of the sub-paragraph there shall be substituted “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 £5,170.”
- (3) In sub-paragraph (4) of that paragraph, for “which falls” there shall be substituted “which—
- (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
 - (b) falls”.
- (4) Sub-paragraph (5) of that paragraph shall cease to have effect.
- 9 After that paragraph there shall be inserted the following paragraphs—
- “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 £4,670.

Status: This is the original version (as it was originally enacted).

9B That table is as follows—

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

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In paragraph 10 of that Schedule (the trailer supplement), in sub-paragraph (1), for “paragraph 9” there shall be substituted “paragraphs 9 and 9A”.