

Status: Point in time view as at 07/04/2005.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, SCHEDULE 2. (See end of Document for details)

SCHEDULES

SCHEDULE 2

Section 9.

RATES OF VEHICLE EXCISE DUTY ON GOODS VEHICLES

- 1 Part 8 of Schedule 1 to the Vehicle Excise and Registration Act 1994 (c. 22) (annual rates of vehicle excise duty: goods vehicles) is amended as follows.
- 2 For the Table in paragraph 9(1) (rigid goods vehicles not satisfying reduced pollution requirements and with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms) substitute—

<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	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

- 3 In paragraph 9(3) (rigid goods vehicles not satisfying reduced pollution requirements and with a revenue weight exceeding 44,000 kilograms), for “£5,170” substitute “ £2,585 ”.
- 4 In paragraph 9A(3) (rigid goods vehicles satisfying reduced pollution requirements and with a revenue weight exceeding 44,000 kilograms), for “£4,170” substitute “ £2,085 ”.

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		<i>trailer axles</i>	<i>trailer axles</i>	<i>trailer axles</i>	<i>trailer axles</i>	<i>trailer axles</i>	<i>trailer axles</i>
kgs	kgs	£	£	£	£	£	£
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

- 8 In paragraph 11(3) (tractive units not satisfying reduced pollution requirements and with a revenue weight exceeding 44,000 kilograms), for “£5,170” substitute “£2,585”.
- 9 In paragraph 11A(3) (tractive units satisfying reduced pollution requirements and with a revenue weight exceeding 44,000 kilograms), for “£4,170” substitute “£2,085”.
- 10 For the Table in paragraph 11B (tractive units satisfying reduced pollution requirements and with a revenue weight exceeding 3,500 kilograms but not exceeding 44,000 kilograms) substitute—

<i>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>
<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>
kgs	kgs	£	£	£	£	£	£
3,500	7,500	160	160	160	160	160	160
7,500	12,000	160	160	160	160	160	160

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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

- 11 In paragraph 11C(2)(a) (certain tractive units not satisfying reduced pollution requirements and with a revenue weight exceeding 41,000 kilograms but not exceeding 44,000 kilograms), for “£1,280” substitute “ £650 ”.

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