



Finance Act 2011

2011 CHAPTER 11

PART 1

CHARGES, RATES, ALLOWANCES ETC

Vehicle excise duty

22 VED rates for certain goods vehicles without road-friendly suspension

- (1) Part 8 of Schedule 1 to VERA 1994 (rates for goods vehicles) is amended as follows.
- (2) In—
 - (a) paragraph 9(1) (rigid vehicles exceeding 3,500 kilograms revenue weight in case of which pollution requirements are not satisfied), and
 - (b) paragraph 9A(2) (rigid vehicles exceeding that weight in case of which pollution requirements are satisfied),after “(3)” insert “and paragraph 11D”.
- (3) In—
 - (a) paragraph 11(1) (tractive units exceeding 3,500 kilograms revenue weight in case of which pollution requirements are not satisfied), and
 - (b) paragraph 11A(2) (tractive units exceeding that weight in case of which pollution requirements are satisfied),for “paragraph 11C” substitute “paragraphs 11C and 11D”.
- (4) In paragraph 11C(2) (tractive units between 41,000 and 44,000 kilograms revenue weight, with 3 or more axles and used for conveyance of semi-trailers with 3 or more axles and usable on public road in accordance with law immediately before 21 March 2000), for “The” substitute “Subject to paragraph 11D, the”.
- (5) After paragraph 11C insert—

Status: This is the original version (as it was originally enacted).

“Certain vehicles without road-friendly suspension

- 11D (1) This paragraph applies to goods vehicles which do not have road-friendly suspension.
- (2) A goods vehicle does not have road-friendly suspension if any driving axle of the vehicle has neither—
- (a) an air suspension (that is, a suspension system in which at least 75 per cent of the spring effect is caused by an air spring), nor
 - (b) a suspension which is regarded as being equivalent to an air suspension for the purposes under Annex II of Council Directive [96/53/EC](#).
- (3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies and which has—
- (a) a revenue weight of 15,000 kilograms, and
 - (b) two axles,
- is £238.
- (4) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies and which—
- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied,
 - (b) has a revenue weight of 21,000 kilograms, and
 - (c) has three axles,
- is £193.
- (5) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies and which—
- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied,
 - (b) has a revenue weight of not less than 23,000 kilograms but less than 26,000 kilograms, and
 - (c) has three axles,
- is £299.
- (6) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies and which—
- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied,
 - (b) has a revenue weight of 27,000 kilograms, and
 - (c) has four or more axles,
- is £314.
- (7) The annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies and which has two axles and either—
- (a) has a revenue weight of 25,000 kilograms, or
 - (b) is a vehicle with respect to which the reduced pollution requirements are satisfied and has a revenue weight exceeding 25,000 kilograms but less than 28,000 kilograms,

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

is £266.

(8) The annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies and which—

- (a) has a revenue weight of 28,000 kilograms,
- (b) has two axles, and
- (c) is to draw semi-trailers with two or more axles,

is £177.

(9) The annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies and which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied,
- (b) has a revenue weight of 31,000 kilograms,
- (c) has two axles, and
- (d) is to draw semi-trailers with two or more axles,

is £403.

(10) The annual rate of vehicle excise duty applicable to a tractive unit to which this paragraph applies and which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied,
- (b) has a revenue weight of 36,000 kilograms,
- (c) has three axles, and
- (d) is to draw semi-trailers with two or more axles,

is £394.

(11) The annual rate of vehicle excise duty applicable to a vehicle to which paragraph 11C and this paragraph apply and which—

- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied, and
- (b) has a revenue weight less than 44,000 kilograms,

is £464.

(12) This paragraph does not apply to a vehicle for which the annual rate of duty is determined under paragraph 9(2) or 11(2).”

(6) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2011.