
STATUTORY INSTRUMENTS

1993 No. 2452

ROAD TRAFFIC

**The Vehicles Excise Duty (Simplification
of Goods Vehicles Rates) Order 1993**

<i>Made</i>	- - - -	<i>11th October 1993</i>
<i>Laid before Parliament</i>		<i>18th October 1993</i>
<i>Coming into force</i>	- -	<i>8th November 1993</i>

The Secretary of State for Transport in exercise of the powers conferred by section 21 of the Finance Act 1993⁽¹⁾ and of all other enabling powers hereby makes the following Order:—

1. This Order may be cited as the Vehicles Excise Duty (Simplification of Goods Vehicles Rates) Order 1993 and comes into force on 8th November 1993.
2. Schedule 1 to this Order modifies Schedule 4 to the Vehicles (Excise) Act 1971⁽²⁾.
3. The enactments specified in Schedule 2 to this Order are repealed in consequence of Schedule 1.

Signed by authority of the Secretary of State for Transport

11th October 1993

Robert Key
Parliamentary Under Secretary of State,
Department of Transport

(1) 1993 c. 34.
(2) 1971 c. 10.

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SCHEDULE 1

Article 2

MODIFICATIONS OF SCHEDULE 4 TO THE 1971 ACT

1. Schedule 4 to the Vehicles (Excise) Act 1971 (annual rates of vehicles excise duty on goods vehicles) is modified as follows.

2. For paragraphs 2 to 4 of Part I (and the heading immediately preceding paragraph 2) substitute—

“Rigid goods vehicles exceeding 7,500 kilograms plated gross weight

2.—(1) The annual rate of duty applicable to a rigid goods vehicle which has a plated gross weight exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—

- (a) the plated gross weight of the vehicle; and
- (b) the number of axles on the vehicle.

Plated gross weight of vehicle		Exceeding	Not exceeding	
Rate				
Two axle vehicle	Three axle vehicle	Four or more axle vehicle		
kgs	kgs	£	£	£
7,500	12,000	290	290	290
12,000	13,000	450	470	340
13,000	14,000	630	470	340
14,000	15,000	810	470	340
15,000	17,000	1,280	470	340
17,000	19,000	—	820	340
19,000	21,000	—	990	340
21,000	23,000	—	1,420	490
23,000	25,000	—	2,160	800
25,000	27,000	—	2,260	1,420
27,000	29,000	—	—	2,240
29,000	31,000	—	—	3,250
31,000	32,000	—	—	4,250

(2) This paragraph is subject to paragraph 1(1)(c) above and paragraphs 5 and 6 below.

3.—(1) The annual rate of duty applicable, in accordance with paragraph 2 above, to a rigid goods vehicle which has a plated gross weight exceeding 12,000 kilograms and which is used for drawing a trailer which—

- (a) has a plated gross weight exceeding 4,000 kilograms; and
- (b) when so drawn, is used for the conveyance of goods or burden,

shall be increased by the amount of the supplement (“the trailer supplement”) which is appropriate to the trailer being drawn.

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- (2) The amount appropriate to a trailer—
 - (a) if its plated gross weight does not exceed 12,000 kilograms, is £130, and
 - (b) if its plated gross weight exceeds 12,000 kilograms, is £360.
- (3) This paragraph is subject to paragraph 6 below.

Tractor units exceeding 7,500 kilograms plated train weight

4.—(1) The annual rate of duty applicable to a tractor unit which has a plated train weight exceeding 7,500 kilograms shall be determined in accordance with the following table by reference to—

- (a) the plated train weight of the tractor unit;
- (b) the number of axles on the tractor unit; and
- (c) the types of semi-trailers, distinguished according to the number of their axles, which are to be drawn by it.

Plated train weight of tractor unit		Exceeding		Not exceeding			
Rate for tractor unit with fewer than three axles		Semi-trailers with any no. of axles		Only 2 or more axled semi-trailers	Only 3 or more axled semi-trailers		
Rate for tractor unit with three or more axles		Semi-trailers with any no. of axles		Only 2 or more axled semi-trailers	Only 3 or more axled semi-trailers		
kgs	kgs	£	£	£	£	£	£
7,500	12,000	290	290	290	290	290	290
12,000	16,000	440	440	440	440	440	440
16,000	20,000	500	440	440	440	440	440
20,000	23,000	780	440	440	440	440	440
23,000	26,000	1,150	570	440	570	440	440
26,000	28,000	1,150	1,090	440	1,090	440	440
28,000	31,000	1,680	1,680	1,050	1,680	640	440
31,000	33,000	2,450	2,450	1,680	2,450	970	440
33,000	34,000	5,000	5,000	1,680	2,450	1,420	550
34,000	36,000	5,000	5,000	2,750	2,450	2,030	830
36,000	38,000	5,000	5,000	3,100	2,730	2,730	1,240

(2) This paragraph is subject to paragraphs 5 and 6 below.”

- 3. In paragraph 5 of Part I—
 - (a) in sub-paragraph (2), for the words from “determined” to the end substitute “determined—

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- (a) where the vehicle is a rigid goods vehicle, in accordance with paragraph 2 above but on the assumption that the vehicle has a plated gross weight exceeding 31,000 kilograms but not exceeding 32,000 kilograms; and
 - (b) where the vehicle is a tractor unit, in accordance with paragraph 4 above but on the assumption that the tractor unit has a plated train weight exceeding 37,000 kilograms but not exceeding 38,000 kilograms.”, and
- (b) omit sub-paragraph (3).
4. For paragraph 6 of Part I substitute—
- “6.—(1) The annual rate of duty applicable to a farmer’s goods vehicle or a showman’s goods vehicle—
- (a) which has a plated gross weight or plated train weight not exceeding 3,500 kilograms; or
 - (b) which has no such weight but has a design weight not exceeding 3,500 kilograms, is £85.
- (2) The annual rate of duty applicable to a farmer’s goods vehicle or a showman’s goods vehicle—
- (a) which has a plated gross weight or plated train weight exceeding 3,500 kilograms but not exceeding 7,500 kilograms; or
 - (b) which has no such weight but has a design weight exceeding 3,500 kilograms, is £100.
- (3) The annual rate of duty applicable to a farmer’s goods vehicle or a showman’s goods vehicle which has a plated gross weight or plated train weight exceeding 7,500 kilograms shall be determined in accordance with paragraphs 2 to 4 above but on the assumptions specified in sub-paragraph (4) below.
- (4) The assumptions referred to in sub-paragraph (3) above are—
- (a) that the rates of duty specified in the tables in paragraphs 2 and 4 above are—
 - (i) in the case of a farmer’s goods vehicle, sixty per cent; and
 - (ii) in the case of a showman’s goods vehicle, twenty-five per cent,of the rates actually specified in the tables (but subject to sub-paragraph (5) below); and
 - (b) that the amount of the trailer supplement under paragraph 3 above in the case of a showman’s goods vehicle is £80.
- (5) Where a rate arrived at in accordance with sub-paragraph (4) above would be an amount which is not a multiple of £5, the rate shall—
- (a) where it would on division by five produce a remainder of £2.50 or more, be rounded up to the nearest amount which is such a multiple; and
 - (b) otherwise, be rounded down to the nearest amount which is such a multiple.
- (6) Notwithstanding sub-paragraphs (3) to (5) above—
- (a) the annual rate of duty applicable to a farmer’s goods vehicle which is a rigid goods vehicle with two axles and has a plated gross weight exceeding 14,000 kilograms but not exceeding 15,000 kilograms is £490;
 - (b) the annual rate of duty applicable to a showman’s goods vehicle which has a plated gross weight or plated train weight exceeding 7,500 kilograms but not exceeding 12,000 kilograms is £100;

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- (c) the annual rate of duty applicable to a showman’s goods vehicle which is a rigid goods vehicle with four or more axles and has a plated gross weight exceeding 12,000 kilograms but not exceeding 21,000 kilograms is £90; and
- (d) the annual rate of duty applicable to a showman’s goods vehicle which is a rigid goods vehicle with four or more axles and has a plated gross weight exceeding 31,000 kilograms but not exceeding 32,000 kilograms is £1,060.”

5. Omit Part II.

SCHEDULE 2

Article 3

REPEALS

Chapter	Short title	Extent of repeal
1971 c. 10.	The Vehicles (Excise) Act 1971.	In Schedule 4, in Part I paragraph 5(3) and Part II.
1983 c. 28.	The Finance Act 1983.	In Schedule 3, in Part II paragraph 8(5)(b).
1984 c. 43.	The Finance Act 1984.	In Schedule 2, in Part II paragraph 6(3).
1985 c. 54.	The Finance Act 1985.	In Schedule 2, in Part II paragraph 7.
1987 c. 16.	The Finance Act 1987.	Section 2(2)(a).
1990 c. 29.	The Finance Act 1990.	Section 5(5). In Schedule 2, in Part II paragraphs 3, 4, 5, 6(4) and 7 and Part IV.
1992 c. 48.	The Finance (No. 2) Act 1992.	Section 11(2) and (4) to (9).
1993 c. 34.	The Finance Act 1993.	Section 17(6).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order modifies Schedule 4 to the Vehicles (Excise) Act 1971 so that the annual rates of vehicles excise duty on goods vehicles are specified by reference to fewer tables. In order to avoid the need for separate tables relating to farmers' goods vehicles and showmen’s goods vehicles the rates of duty on such vehicles are now to be calculated by applying multipliers to the rates for other goods vehicles. Provisions for rounding and certain exceptions from the new approach secure that there is no change in the amount of duty payable in respect of any vehicle.

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