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SCHEDULE 1

MODIFICATIONS OF SCHEDULE 4 TO THE 1971 ACT

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	290
12,000	13,000	450	470	340	340
13,000	14,000	630	470	340	340
14,000	15,000	810	470	340	340
15,000	17,000	1,280	470	340	340
17,000	19,000	—	820	340	340
19,000	21,000	—	990	340	340
21,000	23,000	—	1,420	490	490
23,000	25,000	—	2,160	800	800
25,000	27,000	—	2,260	1,420	1,420
27,000	29,000	—	—	2,240	2,240
29,000	31,000	—	—	3,250	3,250
31,000	32,000	—	—	4,250	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.

(2) The amount appropriate to a trailer—

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- (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.”