

## SCHEDULE 1

[Article 3]

## RATES OF VEHICLE DUTY

## PART 1

## INTERNATIONAL CATEGORIES

Chapter 1 Motor bicycles (excluding mopeds)			
Category	Description of vehicle	Annual duty	
A1	Motor bicycle (not being a vehicle specified in Part 2), whether or not fitted with a side-car or trailer or both, if the cylinder capacity does not exceed 125 cm <sup>3</sup> and the maximum net power output of the engine does not exceed 11 kw –		
	(a) if the cylinder capacity does not exceed 50 cm <sup>3</sup>	£16	
	(b) otherwise	£41	
A	Motor bicycle (not being a vehicle specified in Part 2), whether or not fitted with a side-car or trailer or both, which does not fall within category A1 –		
	if the cylinder capacity exceeds:	but does not exceed:	
	–	125 cm <sup>3</sup>	£41
	125 cm <sup>3</sup>	400 cm <sup>3</sup>	£52
	Over 400 cm <sup>3</sup>		£78

Chapter 2 Very light motor vehicles			
Category	Description of vehicle	Annual duty	
B1	Motor vehicles having 3 or 4 wheels, (not being a vehicle specified in Part 2) not exceeding 550 kg unladen weight –		
	if the cylinder capacity exceeds:	but does not exceed:	
	–	50 cm <sup>3</sup>	£16
	50 cm <sup>3</sup>	125 cm <sup>3</sup>	£41
	125 cm <sup>3</sup>	400 cm <sup>3</sup>	£52
	>400 cm <sup>3</sup>		£78

Chapter 3 Standard motor vehicles Table (a) – Small passenger-carrying vehicles			
Category	Description of Vehicle	Annual duty	
B	Motor vehicle (not being a vehicle specified in Part 2) constructed or adapted to carry not more than 8 passengers excluding the driver and not exceeding 3500 kg maximum authorised mass, being a vehicle not falling in tables (b) or (c), —		
	if the cylinder capacity exceeds:	but does not exceed:	
	—	1000 cm <sup>3</sup>	£ 54
	1000 cm <sup>3</sup>	1200 cm <sup>3</sup>	£ 111
	1200 cm <sup>3</sup>	1800 cm <sup>3</sup>	£173
	1800 cm <sup>3</sup>	2500 cm <sup>3</sup>	£244
	2500 cm <sup>3</sup>	3500 cm <sup>3</sup>	£398
	3500 cm <sup>3</sup>	5000 cm <sup>3</sup>	£491
> 5000 cm <sup>3</sup>		£522	

Chapter 3 Standard motor vehicles Table (b) – Small goods vehicles			
Category	Description of Vehicle	Annual duty	
B	Motor vehicle (not being a vehicle specified in Part 2) not exceeding 3500 kg maximum authorised mass, being a goods vehicle (including a haulage tractor not exceeding that mass, but excluding a dual-purpose vehicle under table (a)) —		
	if the cylinder capacity exceeds:	but does not exceed:	
	0 cm <sup>3</sup>	1000 cm <sup>3</sup>	£ 54
	1000 cm <sup>3</sup>	1200 cm <sup>3</sup>	£ 111
	1200 cm <sup>3</sup>	1800 cm <sup>3</sup>	£173
	1800 cm <sup>3</sup>	2500 cm <sup>3</sup>	£244
	2500 cm <sup>3</sup>	3500 cm <sup>3</sup>	£398
	3500 cm <sup>3</sup>	5000 cm <sup>3</sup>	£491
> 5000 cm <sup>3</sup>		£522	



<b>Chapter 3 Standard motor vehicles</b>			
<b>Table (c) – Small motor caravans and corresponding vehicles</b>			
<b>Category</b>	<b>Description of Vehicle</b>	<b>Annual duty</b>	
B	Motor vehicle (not being a vehicle specified in Part 2) not exceeding 3500 kg maximum authorised mass, being a motor caravan, a vehicle which corresponds to a motor caravan, or a vehicle not otherwise included in table (a) or (b).		
	If the cylinder capacity exceeds:	but does not exceed:	
	0 cm <sup>3</sup>	1000 cm <sup>3</sup>	£54
	1000 cm <sup>3</sup>	1200 cm <sup>3</sup>	£111
	1200 cm <sup>3</sup>	1800 cm <sup>3</sup>	£173
	1800 cm <sup>3</sup>	2500 cm <sup>3</sup>	£244
	2500 cm <sup>3</sup>	3500 cm <sup>3</sup>	£398
	3500 cm <sup>3</sup>	5000 cm <sup>3</sup>	£491
	> 5000 cm <sup>3</sup>	£522	

<b>Chapter 4</b>		
<b>Medium commercial vehicles</b>		
<b>Category</b>	<b>Description of Vehicle</b>	<b>Annual duty</b>
C1	Goods vehicle (not being a haulage tractor or any other vehicle falling within Chapter 3 or 7 or Part 2) which does not exceed - (a) in the case of a tractor unit intended to form part of an articulated vehicle, 12000 kg maximum train weight and 7500 kg maximum authorised mass; (b) 7500 kg maximum authorised mass in any other case.	£309
C1+E	Haulage tractor (not being such a vehicle falling within Chapter 3 or 7 or Part 2) which does not exceed 12000 kg maximum train weight and 7500 kg maximum authorised mass	£247
NOTE: No additional amount of duty is payable in respect of a trailer drawn by such a vehicle		

<b>Chapter 5</b>			
<b>Large commercial vehicles</b>			
<b>Category</b>	<b>Description of vehicles</b>	<b>Annual duty</b>	
C	Goods vehicle not constructed to form part of an articulated vehicle (excluding a haulage tractor or any other vehicle falling within Chapter 3, 4, 6 or 7 or Part 2) –		
	if maximum authorised mass exceeds:	but does not exceed:	
	7500 kg	12000 kg	£474
	12000 kg	13000 kg	£687
	13000 kg	14000 kg	£763
	14000 kg	15000 kg	£837
	15000 kg	16000 kg	£911
	16000 kg	17000 kg	£944
	17000 kg	18000 kg	£1026
	18000 kg	19000 kg	£1083
	19000 kg	20000 kg	£1139
	20000 kg	21000 kg	£1198
	21000 kg	22000 kg	£1251
	22000 kg	23000 kg	£1327
	23000 kg	24000 kg	£1422
	24000 kg	25000 kg	£1507
	25000 kg	26000 kg	£1611
	26000 kg	27000 kg	£1704
	> 27000 kg	£1807	
	If the vehicle is a farmer's goods vehicle, ½ the above amount of duty is payable.		
C+E	Haulage tractor (excluding such a vehicle falling within Chapter 3, 4 or 7 or Part 2)	£261	



<b>Chapter 6</b> <b>Large articulated commercial vehicles</b>		
<b>Category</b>	<b>Description of vehicle</b>	<b>Annual Duty</b>
C+E	Tractor unit intended to form part of an articulated vehicle (excluding such a vehicle falling within Chapter 4 or 7 or Part 2), the maximum authorised mass of which exceeds 7500 kg –	
	(a) if the vehicle has 2 axles, where the licence excludes use as part of an articulated vehicle drawing a trailer having more than one axle	£687
	(b) if the vehicle forms part of a farmer's goods vehicle the maximum train weight of which does not exceed 32520 kg	£687
	(c) if the maximum train weight exceeds 32520 kg, when used in a combination of 5 axles and where the licence authorises use as part of an articulated vehicle exceeding that weight	£1877
	(d) if the maximum train weight exceeds 32520 kg when used in a combination of a 3 axle vehicle and a 3 axle trailer	£1363
	(e) otherwise	£1363
NOTE: The duty specified for a motor vehicle falling within this Chapter also applies where the vehicle is drawing a semi-trailer to which this Chapter relates.		

<b>Chapter 7</b> <b>Commercial vehicles not used commercially to carry goods</b>		
<b>Category</b>	<b>Description of vehicle</b>	<b>Annual Duty</b>
C or C1	A motor vehicle (not specified in Part 2) which exceeds 3500 kg maximum authorised mass and is not used commercially to carry goods, being –	
	(a) a goods vehicle;	
	(b) a motor caravan or a vehicle which corresponds to a motor caravan; or	
	(c) any other vehicle constructed or adapted to carry not more than 8 passengers excluding the driver -	
	If the cylinder capacity of the engine –	
	(a) does not exceed 2500 cm <sup>3</sup>	£244
	(b) exceeds 2500 cm <sup>3</sup> but does not exceed 3500 cm <sup>3</sup>	£398
	(c) exceeds 3500 cm <sup>3</sup> but does not exceed 5000 cm <sup>3</sup>	£491
	(d) exceeds 5000 cm <sup>3</sup>	£522
C+E or C1+E	Note: the duty specified for a motor vehicle falling within this Chapter also applies where the vehicle is drawing a trailer, but without prejudice to any duty specified in Part 4 in respect of the trailer.	

<b>Chapter 8 Medium and large passenger vehicles</b>		
<b>Category</b>	<b>Description of vehicle</b>	<b>Annual duty</b>
D1	Minibus— (a) if used commercially (b) otherwise	£287 £161
D	Motor vehicle constructed or adapted to carry more than 16 passengers excluding the driver— (a) if not used commercially to carry passengers or goods (b) if used commercially to carry passengers but not used commercially to carry goods— (i) single-decked bus (ii) double-decked bus (c) if used commercially to carry goods— (i) if maximum authorised mass does not exceed 7500 kg (ii) otherwise	£287  £161 £193  £287  The amount specified in Chapter 5 for a goods vehicle to which that Chapter applies
D+E or D1+E	Motor vehicle constructed or adapted to carry more than 16 passengers excluding the driver if used commercially to carry passengers but not used commercially to carry goods.	£287
NOTE 1 A vehicle falling within this Chapter which is used commercially for carrying passengers shall not be regarded as being used commercially for carrying goods if (a) the goods are the passengers' personal effects, or (b) the carriage of goods is incidental to the carriage of passengers and the goods comprise packages of a kind which are customarily carried on a public passenger vehicle.		

PART 2

NATIONAL CATEGORIES

<b>Chapter 9 Other Categories</b>		
<b>Category</b>	<b>Description of Vehicle</b>	<b>Annual duty</b>
F	Land Machine	£15
	Agricultural Machine	£49
G	Ground roller	£110
H	Track-laying vehicle steered by its tracks (not being an agricultural machine)	£287
K	Mowing machine	£15
	Pedestrian-controlled vehicle— (a) not exceeding 550 kg unladen weight	£15



	(b) exceeding 550 kg unladen weight	£49
P	Moped	£15
S	Steam vehicle	£15
	Mobile crane, hoist vehicle, digging machine or other engineering plant (not falling within any other category in this Chapter) –	£287
W	Works truck	£110

<b>PART 3 OTHER CATEGORIES OF MOTOR VEHICLES</b>			
Category	Description of vehicle	Annual duty	
U	Motor car, heavy motor car, motor tractor or locomotive – (i) which does not fall within Part 1 or 2, or (ii) for which the duty cannot be determined in accordance with Part 1 or 2 by reference to its maximum authorised mass, maximum train weight or seating capacity – if unladen weight exceeds:		
	–	but does not exceed: 550 kg	£72
	550 kg	1000 kg	£137
	1000 kg	1500 kg	£165
	1500 kg	3500 kg	£317
	3500 kg	5500 kg	£541
	5500 kg	7500 kg	£785
	7500 kg	9500 kg	£1045
	9500 kg		£1329
	plus for every 1000 kg by which the unladen weight exceeds 11500 kg		£139

Note: the duty specified for a motor vehicle falling within this Chapter also applies where the vehicle is drawing a trailer, but without prejudice to any duty specified in Part 4 in respect of the trailer.

<b>PART 4 TRAILERS</b>	
Description of vehicle	Annual duty
Trailer –	
(a) if a semi-trailer	No licence required
(b) if drawn by a private veteran vehicle, an electric vehicle, an agricultural machine, or a vehicle falling within Chapter 9 for which a “£10” duty is specified	No licence required
(c) if maximum authorised mass does not exceed 2000 kg	No licence required
(d) otherwise	£152