



HYDROCARBON OIL DUTIES ACT 1986

EXCEPTED VEHICLES (AMENDMENT OF SCHEDULE 5 TO THE HYDROCARBON OIL DUTIES ACT 1986) ORDER 2007

Approved by Tynwald

21st March 2007

Coming into operation

In accordance with article 1

In exercise of the powers conferred on the Treasury by section 180 of the Customs and Excise Management Act 1986^(a), as applied by section 28(2) of the Hydrocarbon Oil Duties Act 1986^(b), and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation, commencement and interpretation

1. (1) This Order may be cited as the Excepted Vehicles (Amendment of Schedule 5 to the Hydrocarbon Oil Duties Act 1986) Order 2007.

(2) Subject to section 180(3) of the Customs and Excise Management Act 1986, this Order comes into operation as follows –

(a) articles 1 to 8 on 1st April 2007, and

(b) articles 9 and 10 on 1st April 2008.

Amendment

2. Schedule 5^(c) to the Hydrocarbon Oil Duties Act 1986 is amended as follows.

3. In paragraph 2^(d) (tractors), for sub-paragraphs (2) and (3) substitute –

“(2) In sub-paragraph (1), “agricultural tractor” means a tractor which –

(a) is designed and constructed primarily for use otherwise than on roads, and

(b) is used on public roads solely for –

(i) purposes relating to agriculture, horticulture or forestry;

(ii) cutting verges bordering public roads; or

^(a) 1986 c.34.

^(b) 1986 c.35.

^(c) Schedule 5 was last substituted by S.D. No. 545/95, and subsequent amendments have been made to it by S.D. No. 167/00.

^(d) Paragraph 2 was last amended by S.D. No. 167/00 to remove reference to an “off-road tractor”.

- (iii) cutting hedges or trees bordering public roads or bordering verges which border public roads.”.

4. Following paragraph 3 insert –

“Agricultural material handlers

3A. (1) An agricultural material handler is an excepted vehicle.

(2) In sub-paragraph (1), an “agricultural material handler” means a vehicle which is –

- (a) designed and constructed primarily for use otherwise than on roads,
- (b) designed to lift goods or burden, and
- (c) used on public roads solely for –
 - (i) purposes relating to agriculture, horticulture or forestry;
 - (ii) cutting verges bordering public roads; or
 - (iii) cutting hedges or trees bordering public roads or bordering verges which border public roads.”.

5. At the end of paragraph 4 (agricultural engines) (which becomes sub-paragraph (1)) add –

“(2) In sub-paragraph (1), “agricultural engine” means a vehicle which –

- (a) is designed and constructed primarily for use otherwise than on roads,
- (b) is designed, and used, solely for purposes relating to agriculture, horticulture or forestry,
- (c) is used on public roads only for proceeding to and from the place where it is to be or has been used for those purposes, and
- (d) when so proceeding does not carry any load except such as is necessary for its propulsion or for the operation of any machinery built-in or permanently attached to the vehicle.”.

6. Following paragraph 4 insert –

“Agricultural processing vehicles

4A. (1) An agricultural processing vehicle is an excepted vehicle.

(2) In sub-paragraph (1), an “agricultural processing vehicle” means a vehicle which –

- (a) is used for the conveyance of built-in processing machinery,

- (b) is used on public roads only for proceeding to and from the place where that processing machinery is to be used, and
- (c) when so proceeding does not carry any load except such as is necessary for its propulsion or for the operation of any machinery built-in or permanently attached to the vehicle.

7. In paragraph 9 (mobile cranes) –

- (a) in sub-paragraph (2)(a) omit “and”;
- (b) in sub-paragraph (2)(b), for “equipment” substitute
“the operation of built-in lifting apparatus”,
- (c) following sub-paragraph (2)(b) add -
“(c) if its maximum gross weight exceeds 3,500 kilograms, and
- (d) in sub-paragraph (c), “maximum gross weight” has the same meaning as in regulation 3 of the Road Vehicles (Maintenance and Use) Regulations 2002^(e).”.

8. Following paragraph 9 insert –

“Mobile pumping vehicles

- 9A. (1) A mobile pumping vehicle is an excepted vehicle.
- (2) In sub-paragraph (1), a “mobile pumping vehicle” means a vehicle –
- (a) which is constructed or adapted for use, and used, for the conveyance of a pump and jib satisfying the requirements specified in sub-paragraph (3),
 - (b) which is used on public roads only –
 - (i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
 - (ii) for the purposes of proceeding to and from a place where the pump is to be or has been used, and
 - (c) which when so proceeding, does not carry –
 - (i) the material that is to be or has been pumped, or
 - (ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.
- (3) The requirements referred to in sub-paragraph (2)(a) are that each of the pump and jib is –

^(e) S.D. No. 673/02.

- (a) built in as part of the vehicle, and
- (b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that –
 - (i) is attached to the pump and the jib, and
 - (ii) is raised or lowered to that height or depth by operation of the jib.”.

9. Omit paragraph 12 (road construction vehicles).

10. Following paragraph 13 insert –

“Road surfacing vehicles

- 13A. (1) A road surfacing vehicle is an excepted vehicle.
- (2) In sub-paragraph (1), “road surfacing vehicle” means a vehicle which –
- (a) is designed and constructed to perform an operation necessary to construct or restore the surface of a road,
 - (b) does not carry any load on a public road except such as is necessary for its propulsion or for the operation of any machinery built-in or permanently attached to the vehicle, and
 - (c) has a maximum speed not exceeding 20 kilometres per hour.

Tar sprayers

- 13B. (1) A tar sprayer is an excepted vehicle.
- (2) In sub-paragraph (1), a “tar sprayer” means a vehicle which is constructed or permanently adapted, and used, solely for spraying tar on to the road or for proceeding to and from the place where it is to be used or has been used for that purpose.”.

Made this

7th

day of

February

2007



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedule 5 to the Hydrocarbon Oil Duties Act 1986. Schedule 5 is concerned with so-called "excepted vehicles", that is to say certain vehicles which may legitimately use rebated oil when used on the public roads.

Amendments are made to the existing definitions of "agricultural tractor", "agricultural engines" and "mobile cranes". New categories of excepted vehicles are created covering "agricultural material handlers", "agricultural processing vehicles" and "mobile pumping vehicles". These changes have effect from 1st April 2007.

Further changes from 1st April 2008 see the category for "road construction vehicles" replaced by two new categories covering "road surfacing vehicles" and "tar sprayers".

