



## VEHICLE DUTY ORDER 2018

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Statutory Document No. 2018/0045



*Licensing and Registration of Vehicles Act 1985*

## **VEHICLE DUTY ORDER 2018**

*Approved by Tynwald: 20 March 2018*

*Coming into Operation: in accordance with article 2*

The Department of Infrastructure makes the following Order under sections 1 and 2 of, and paragraph 6 of Part 1 to Schedule 1 to, the Licensing and Registration of Vehicles Act 1985.

### **1 Title**

This Order is the Vehicle Duty Order 2018.

### **2 Commencement**

If approved by Tynwald, this Order comes into operation —

- (a) on 1 April 2018 for vehicle licences taken out in April 2018 in respect of a period commencing on or after 1 May 2018; and
- (b) on 1 May 2018 for all other purposes<sup>1</sup>.

### **3 Standard rate of vehicle duty**

- (1) A vehicle is liable to the standard rate of vehicle duty if it is not liable to the rate of duty specified in article 4.
- (2) If a vehicle licence is taken out for a period commencing on or after 1 May 2018, the standard rate of vehicle duty in respect of a motor vehicle of a description specified in Part 1 of Schedule 1 is that annual duty specified unless the vehicle is—
  - (a) of a description specified in Part 2 of that Schedule; or
  - (b) of such a description that the duty cannot be determined in accordance with Part 1 of that Schedule.
- (3) The standard rate of vehicle duty in respect of a motor vehicle of a description specified in Part 2 of Schedule 1 is that annual duty unless

<sup>1</sup> Tynwald approval is required by section 18(3) of the Licensing and Registration of Vehicles Act 1985.

the vehicle is of such a description that the duty cannot be determined in accordance with it.

- (4) If a motor vehicle is of such a description that the standard rate of vehicle duty cannot be determined in accordance with Part 1 or 2 of Schedule 1, the standard rate of vehicle duty in respect of the vehicle is that specified in Part 3 of that Schedule.
- (5) The standard rate of vehicle duty in respect of a trailer is that specified in Part 4 of Schedule 1.
- (6) Despite anything in paragraphs (1) to (5) or in article 4, the rate of vehicle duty in respect of —
  - (a) a private veteran vehicle is £16;
  - (b) a private historic vehicle is 50% of the duty that, but for this subparagraph, would otherwise apply to the vehicle;
  - (c) a welfare vehicle is nil;
  - (d) a police vehicle is nil.
- (7) For the period beginning with the date on which the Order comes into operation and ending on 1 April 2020 no duty is payable on an electrically propelled vehicle.
- (8) From 1 April 2020 the duty payable on an electrically propelled vehicle is £14 per annum.
- (9) For the avoidance of doubt nothing in paragraphs (7) and (8) precludes the making, by a subsequent Order, of other provision in respect of duty payable on an electrically propelled vehicle.

#### 4 Rate of duty dependent on CO<sub>2</sub> emissions

- (1) In the case of a vehicle first registered in the Island on or after 1 April 2010, being –
  - (a) a vehicle specified in Chapter 2 or 3 of Schedule 1; or
  - (b) a minibus not exceeding a maximum authorised mass of 3500 kg, the vehicle is liable to annual duty at a rate determined by reference to its CO<sub>2</sub> emissions in accordance with the table below, provided that there is available to the Department documentary or other evidence satisfactory to it with respect to those emissions.

TABLE (paragraph (1))

Band	CO <sub>2</sub> emissions (g/km)	Duty (£)
A	Up to 50	5
B	51-75	28
C	76-100	38
D	101-110	46
E	111-120	68
F	121-130	148

G	131-140	178
H	141-150	206
I	151-165	235
J	166-175	265
K	176-185	295
L	186-200	346
M	201- 225	360
N	226-255	616
O	Over 255	637

- (2) However, paragraph (1) does not apply to a vehicle if it was first registered outside the Island after 31 March 2001 and before 1 April 2010, unless the respective rate of annual duty under that paragraph is less than the standard rate of vehicle duty which would otherwise apply to the vehicle.
- (3) A vehicle falling within paragraph (4) is liable to annual duty at the rate applicable to it specified in Chapter 5 or 6 of Schedule 1 less 25%.
- (4) A vehicle falls within this paragraph if it is a goods vehicle or tractor unit, and in either case it –
- (a) exceeds a maximum authorised mass of 7500 kg;
  - (b) is first registered in or outside the Island on or after 1 October 2006 but before 1 October 2009; and
  - (c) is fitted with—
    - (i) a compression ignition engine, or
    - (ii) a positive ignition engine fuelled with natural gas or liquefied petroleum gas,
 which complies with such vehicle emission standards applying to it as prescribed in EC Directive 2005/55 on the date of its first registration.
- (5) A vehicle falling within paragraph (6) is liable to annual duty at the rate applicable to it specified in Chapter 5 or 6 of Schedule 1 less 50%.
- (6) A vehicle falls within this if it is a goods vehicle or tractor unit, and in either case it –
- (a) exceeds a maximum authorised mass of 7500 kg;
  - (b) is first registered in or outside the Island on or after 1 October 2009; and
  - (c) is fitted with—
    - (i) a compression ignition engine, or
    - (ii) a positive ignition engine fuelled with natural gas or liquefied petroleum gas,

which complies with such vehicle emission standards applying to it as prescribed in EC Directive 2005/55 on the date of its first registration.

## 5 Exemption from vehicle duty for the purposes of paragraph 6 of part I of Schedule 1 to the Act

A vehicle in category B, B1 or D1 is prescribed for the purposes of paragraph 6 of Part I of Schedule 1 to the Act.

## 6 Temporary vehicle licences

(1) For the purposes of regulation 11 of the Licensing and Registration of Vehicles Regulations 2015, as that regulation has effect by virtue of regulation 6(4) and (5) of the Road Vehicles (International Circulation) Regulations 2006, a vehicle licence may be issued, in the case of a visiting vehicle, for a period –

- (a) commencing on the date when the vehicle ceases to be an exempted vehicle; and
- (b) expiring on the earlier of –
  - (i) the last day of the month in which the vehicle ceases to be a visiting vehicle, or
  - (ii) the first anniversary of its commencement.

(2) If a vehicle licence expires in accordance with paragraph (1)(b)(ii), each subsequent vehicle licence is to be issued for a period of 12 months.

(3) The rate of duty for a vehicle licence to which paragraph (1)(b)(i) applies is found calculated by the formula –

$$\frac{x}{365} \times A = D$$

Here –

“A” is the annual rate of duty for the vehicle in question;

“x” is the number of days in the relevant period; and

“D” is the amount of duty payable.

(4) For the purposes of regulation 16 of the Licensing and Registration of Vehicles Regulations 2015 a vehicle licence may be issued –

- (a) in the case of a vehicle in respect of which a current licence is in force, for a period of one month commencing on the date on which that licence expires; and
- (b) in the case of a vehicle in respect of which no current licence is in force, for the period of two months commencing on the first day of the month in which application is made for it.

(5) The rate of duty on a vehicle licence to which paragraph (4) refers shall –

- (a) in the case of a licence issued under subparagraph (a), be 1/12 of the annual duty; and
  - (b) in the case of a licence issued under subparagraph (b), be 1/6 of the annual duty.
- (6) In this article—
- “**annual rate of duty**”, in relation to a vehicle, means the annual rate of duty applicable to vehicles of that description by virtue of article 3 or 4, as the case may be;
- “**current licence**” means a vehicle licence which has not expired;
- “**exempted vehicle**” means a motor vehicle or trailer exempt from vehicle duty by virtue of the Road Vehicles (International Circulation) Order 2006;
- “**trailer**” means a trailer falling within article 10(2) of that Order; and
- “**visiting vehicle**” means a motor vehicle or trailer brought temporarily into the Island by a person resident outside the Island.

## 7 Interpretation etc.

In this Order —

- (a) Part 1 of Schedule 2 defines certain expressions used in this Order.
- (b) Part 2 of Schedule 2 determines the unladen weight, cylinder capacity and seating capacity of vehicles for the purposes of this Order.
- (c) Part 3 of Schedule 2 determines the classification of certain vehicles for the purposes of this Order.

## 8 Revocation

The Vehicle Duty (No.3) Order<sup>2</sup> is revoked.

**MADE 20 FEBRUARY 2018**

**R K HARMER**  
*Minister for Infrastructure*

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<sup>2</sup> SD No. 2017/0195



## SCHEDULE 1

[Article 3]

## RATES OF VEHICLE DUTY

## PART 1

## INTERNATIONAL CATEGORIES

<b>Chapter 1</b>			
<b>Motor bicycles (excluding mopeds)</b>			
<b>Category</b>	<b>Description of vehicle</b>	<b>Annual duty</b>	
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	£42	
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>	£42
	125 cm <sup>3</sup>	400 cm <sup>3</sup>	£54
	Over 400 cm <sup>3</sup>	£80	

<b>Chapter 2</b>			
<b>Very light motor vehicles</b>			
<b>Category</b>	<b>Description of vehicle</b>	<b>Annual duty</b>	
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>	£54
	>400 cm <sup>3</sup>	£80	

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>	£ 56
	1000 cm <sup>3</sup>	1200 cm <sup>3</sup>	£ 114
	1200 cm <sup>3</sup>	1800 cm <sup>3</sup>	£178
	1800 cm <sup>3</sup>	2500 cm <sup>3</sup>	£252
	2500 cm <sup>3</sup>	3500 cm <sup>3</sup>	£410
	3500 cm <sup>3</sup>	5000 cm <sup>3</sup>	£506
> 5000 cm <sup>3</sup>		£538	

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>	£ 56
	1000 cm <sup>3</sup>	1200 cm <sup>3</sup>	£ 114
	1200 cm <sup>3</sup>	1800 cm <sup>3</sup>	£178
	1800 cm <sup>3</sup>	2500 cm <sup>3</sup>	£252
	2500 cm <sup>3</sup>	3500 cm <sup>3</sup>	£410
	3500 cm <sup>3</sup>	5000 cm <sup>3</sup>	£506
> 5000 cm <sup>3</sup>		£538	

<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>	£56
	1000 cm <sup>3</sup>	1200 cm <sup>3</sup>	£114
	1200 cm <sup>3</sup>	1800 cm <sup>3</sup>	£178
	1800 cm <sup>3</sup>	2500 cm <sup>3</sup>	£252
	2500 cm <sup>3</sup>	3500 cm <sup>3</sup>	£410
	3500 cm <sup>3</sup>	5000 cm <sup>3</sup>	£506
	> 5000 cm <sup>3</sup>	£538	

<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	£319
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	£255
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	£489
	12000 kg	13000 kg	£708
	13000 kg	14000 kg	£787
	14000 kg	15000 kg	£863
	15000 kg	16000 kg	£939
	16000 kg	17000 kg	£973
	17000 kg	18000 kg	£1058
	18000 kg	19000 kg	£1117
	19000 kg	20000 kg	£1174
	20000 kg	21000 kg	£1235
	21000 kg	22000 kg	£1290
	22000 kg	23000 kg	£1368
	23000 kg	24000 kg	£1466
	24000 kg	25000 kg	£1554
	25000 kg	26000 kg	£1661
	26000 kg	27000 kg	£1757
		> 27000 kg	£1863
	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)	£269	

<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	£708
	(b) if the vehicle forms part of a farmer's goods vehicle the maximum train weight of which does not exceed 32520 kg	£708
	(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	£1935
	(d) if the maximum train weight exceeds 32520 kg when used in a combination of a 3 axle vehicle and a 3 axle trailer	£1405
	(e) otherwise	£1405
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>	£252
	(b) exceeds 2500 cm <sup>3</sup> but does not exceed 3500 cm <sup>3</sup>	£410
	(c) exceeds 3500 cm <sup>3</sup> but does not exceed 5000 cm <sup>3</sup>	£506
	(d) exceeds 5000 cm <sup>3</sup>	£538
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</b> <b>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	£296 £166
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	£296  £166 £199  £296  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.	£296
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</b> <b>Other Categories</b>		
<b>Category</b>	<b>Description of Vehicle</b>	<b>Annual duty</b>
F	Land Machine	£15
	Agricultural Machine	£51
G	Ground roller	£114
H	Track-laying vehicle steered by its tracks (not being an agricultural machine)	£296
K	Mowing machine	£15
	Pedestrian-controlled vehicle— (a) not exceeding 550 kg unladen weight	£15

	(b) exceeding 550 kg unladen weight	£51
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)	£296
W	Works truck	£114

**PART 3  
OTHER CATEGORIES OF MOTOR VEHICLES**

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	£74
	550 kg	1000 kg	£141
	1000 kg	1500 kg	£170
	1500 kg	3500 kg	£327
	3500 kg	5500 kg	£558
	5500 kg	7500 kg	£809
	7500 kg	9500 kg	£1077
	9500 kg		£1370
	plus for every 1000 kg by which the unladen weight exceeds 11500 kg		£143

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.

**PART 4  
TRAILERS**

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 “£15” duty is specified	No licence required
(c) if maximum authorised mass does not exceed 2000 kg	No licence required
(d) otherwise	£157

**SCHEDULE 2**

[Article 7]

**INTERPRETATION****PART 1 – DEFINITIONS**

In this Order—

**“the Act”** , means the Licensing and Registration of Vehicles Act 1985;

**“agricultural engine”** means an agricultural motor vehicle in which the motive power used for propulsion of the vehicle is ancillary to the use of power from the vehicle or from another machine for the purpose of operating machinery used for the purpose of agriculture, horticulture or forestry;

**“agricultural motor vehicle”** means a motor vehicle which is constructed or adapted for use off roads for the purpose of agriculture, horticulture or forestry and which is primarily used for one or more of those purposes, not being a dual-purpose vehicle;

**“agricultural trailer”** means a trailer which is constructed or adapted for the purpose of agriculture, horticulture or forestry and is only used for one of those purposes;

**“agricultural machine”** means a motor tractor, locomotive, agricultural engine or other agricultural motor vehicle, constructed or adapted for use off roads, which—

- (a) is registered in the name of the Department of Environment, Food and Agriculture, and used solely in connection with the functions of that Department; or
- (b) is the property of, or is contracted to, a person engaged in agriculture horticulture or forestry;

and, in either case is not used on a public road for conveying any objects, except as follows —

- (i) for conveying its own necessary gear, agricultural, horticultural or forestry appliances, implements, a living van for the accommodation of persons employed in connection with the vehicle, or supplies of water or fuel required for the purposes of the vehicle or for agricultural, horticultural or forestry purposes;
- (ii) for conveying, from one part of agricultural, horticultural or forestry land to another part of the same land, or from such land to other such land in the same occupation, agricultural horticultural or forestry produce of, or articles required for, that occupation of the land;
- (iii) for conveying produce of, or articles required for,



agricultural, horticultural or forestry land between (in either direction) that land and a quay side or merchant's store;

for conveying the produce of, or articles required for the purposes of, agricultural horticultural or forestry land occupied by a person engaged in agriculture horticulture or forestry in whose name the vehicle is registered under the Act;

**“articulated vehicle”** has the same meaning as in the Road Vehicles (Maintenance and Use) Regulations 2012;

**“bicycle”** includes a motor scooter and a bicycle with an attachment for propelling it by mechanical power;

**“bus”** means a motor vehicle which is constructed or adapted to carry more than eight seated passengers in addition to the driver;

**“business”** includes the performance by a public or local authority of its functions;

**“commercially used”** in relation to the use of a vehicle, means used in the course of a trade or business, and cognate expressions are construed accordingly; but

- (a) where a vehicle is specially designed or adapted to provide a facility or service while stationary (other than a service consisting principally of the sale or supply of goods in the course of a trade or business), its use for carrying passengers or goods or both for the purpose only of providing that facility or service while stationary shall not be treated as a commercial use;
- (b) where the person by whom the vehicle is kept (“the owner”) in the course of a trade or business allows another person (“the user”) to use the vehicle for carrying passengers or goods, it is treated as being used commercially by the owner for that purpose, whether or not it is also used commercially by the user for that purpose;

**“construction and use requirements”** means requirements of regulations under paragraph 1 of Schedule 2 to the Road Traffic Act 1985;

**“cylinder capacity”** has the meaning given in Part 2 of this Schedule;

**“deck”** means a floor or platform on which seats are fitted for accommodation of passengers other than crew;

**“digging machine”** means a vehicle designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work, being a vehicle which is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be used for that purpose and, when so proceeding, neither carries nor hauls any other load than is necessary for its propulsion or equipment;

“**double-decked vehicle**” means a vehicle (not being a half-decked vehicle) with two decks, one of which is wholly or partly above the other, and each deck of which is provided with a gangway serving seats on that deck only;

“**dual-purpose vehicle**” has the same meaning as in the Road Vehicles (Maintenance and Use) Regulations 2012;

“**electric vehicle**” means a vehicle which is constructed or adapted to be mechanically propelled by electricity and by no other mechanical means;

“**engineering plant**” means either—

- (a) movable plant or equipment which —
  - (i) is a motor vehicle specially designed and constructed for the special purposes of engineering operations, and
  - (ii) is not constructed primarily to carry a load other than excavated materials raised from the ground by apparatus on the motor vehicle or materials which the vehicle is specially designed to treat while carried thereon; or
- (b) a mobile crane or a hoist vehicle;

“**farmer’s goods vehicle**” means a goods vehicle intended for use on public roads—

- (a) which is the property of a farmer, is kept in his farm premises and is used only for the agricultural purposes of the farm, and
- (b) on which there is permanently, prominently and legibly displayed on the outside of the vehicle not fewer than two notices stating the name of the farm at which the vehicle is kept and the name of the locality or district in which the farm is principally located;

“**goods vehicle**” means a vehicle which is constructed or adapted for use and used for the carriage or haulage of goods or burden of any description, whether in course of trade or business or otherwise;

“**half-decked vehicle**” means any vehicle with two decks, of which —

- (a) the lower deck extends from the front of the vehicle towards the rear, and
  - (b) the upper deck extends from the rear of the vehicle towards the front
- where, if either deck overlies or underlies the other it does only to a partial extent;

“**haulage tractor**” means a vehicle which is a motor tractor or a locomotive (other than an agricultural machine, engineering plant or a works truck) which is constructed and used on public roads for haulage only and not for the purpose of carrying or having superimposed on it any load except such as is necessary for its propulsion or equipment;

“**historic vehicle**” means a vehicle which was first registered in or outside the Island on or after 1 January 1987 and which is more than 25, but less than 30, years old at the time of the commencement of this Order;

“**hoist vehicle**” means a vehicle into which there is built, as part of the vehicle, an expanding or extensible contrivance designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment and which is neither constructed nor adapted for use nor used for the conveyance of any load except such a contrivance and articles used in connection therewith;

“**immediate neighbourhood**” in relation to use of a vehicle in a public road in association with its use in land or premises means use of the vehicle in a public road to which the land or premises is adjacent, the vehicle using the public road for the shortest distance which is practical and in any case for a distance not exceeding 600 metres;

“**land machine**” means an agricultural machine which is designed primarily for use in land, is driven on a public road only incidentally to its use in land, and is only driven on a public road in the immediate neighbourhood of the agricultural land or premises where it is being used;

“**locomotive**” means a light locomotive and a heavy locomotive within the meaning of the Road Traffic Act 1985;

“**maximum authorised mass**” means —

- (a) in relation to a motor vehicle which is not constructed itself to carry a load, the unladen weight of the motor vehicle, and
- (b) in relation to any other motor vehicle, the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden;

“**maximum train weight**” means, in relation to a motor vehicle which forms part of an articulated vehicle or any other motor vehicle which may draw a trailer, the combined maximum authorised mass of the motor vehicle and of any trailer drawn by it, being a weight which the combination of vehicles is not permitted to exceed when travelling on a road laden;

“**minibus**” means a motor vehicle which is constructed or adapted to carry more than eight but not more than sixteen seated passengers in addition to the driver;

“**mobile crane**” means a vehicle designed and constructed as a crane which—

- (a) is used on a public road only as a crane in connection with work being carried on in the immediate neighbourhood or for the purpose of proceeding to and from the place where it is to be used as a crane; and
- (b) when so proceeding, neither carries nor hauls any other load than is necessary for its propulsion or equipment;

- “**moped**” means a motor bicycle or a motor tricycle of which the cylinder capacity (if any) of the engine does not exceed 50 cm<sup>3</sup> and which has a maximum design speed not exceeding 45 kilometres per hour;
- “**motor car**”, “**motor tractor**” and “**motor vehicle**” have the same meaning as in the Road Traffic Act 1985;
- “**motor caravan**” means a motor vehicle which is constructed or adapted for the carriage of passengers and their effects and which contains, as permanently installed equipment, the facilities which are reasonably necessary for enabling the vehicle to provide mobile living accommodation for its users;
- “**mowing machine**” means a vehicle constructed or adapted, and used, only for cutting grass;
- “**pedestrian controlled vehicle**” means a vehicle not constructed or adapted to carry a driver or any passenger, being a vehicle controlled by a pedestrian;
- “**police vehicle**” means a vehicle used or kept on a road solely for the purpose of the police service;
- “**private vehicle**” means a vehicle not used commercially to –
- (a) carry passengers;
  - (b) carry or haul goods;
  - (c) carry or haul burden, or
  - (d) undertake engineering works;
- “**seating capacity**” has the meaning given in Part 2:
- “**semi-trailer**” means a trailer which is attached to the vehicle drawing it by partial superimposition;
- “**steam vehicle**” means a vehicle constructed or adapted to be mechanically propelled by steam and by no other mechanical means;
- “**train weight**” means, in relation to a motor vehicle which forms part of an articulated vehicle or any other motor vehicle which may draw a trailer, the combined maximum authorised mass of the motor vehicle and of any trailer drawn by it;
- “**tricycle**” includes a pedal cycle having three wheels, fitted with an attachment for propelling it by mechanical power;
- “**tractor unit**” means a motor vehicle by which a trailer partially superimposed on it may be drawn so that, when the trailer is fully loaded, not less than 20% of its load is borne by the drawing vehicle;
- “**vehicle**” which corresponds to a motor caravan” means a motor vehicle which—
- (a) is constructed or adapted for the carriage of passengers and their effects or of goods, and which contains, as permanently installed

equipment, the facilities which are reasonably necessary for enabling the vehicle to provide, when it is stationary, a mobile library, canteen, medical facility, post office, showroom, shop, or other instructional or recreational area, and

- (b) has been modified so that it may not be used either for the transport of more than 8 persons (excluding the driver) or for the transport of any goods other than those strictly necessary for such purpose.

**“veteran vehicle”** means a vehicle first registered in or outside the Island 30 years or more before the commencement of this Order;

**“welfare vehicle”** means a motor vehicle (not being an emergency vehicle which is an ambulance exempt from vehicle duty by virtue of paragraph 3 of Part 1 of Schedule 1 to the Act) which —

- (a) is constructed or adapted for the carriage of sick, injured, disabled or infirm people;
- (b) is used for no other purpose than the carriage of such people together with any persons caring for them;
- (c) is used to carry passengers by no other person or organisation than persons or organisations whose main or only activity comprises the care of or welfare of such people; and
- (d) is readily identifiable as such a vehicle by being clearly marked at the front or back, or on both sides, of the outside of the vehicle with the name of such a person or organisation in whose name the vehicle is registered or by whom the vehicle is mainly used (and may, at the option of the user, be additionally marked with the word “ambulance”).

**“works truck”** means a motor vehicle designed for use in private premises, and used on a public road only—

- (a) in delivering goods from or to such premises to or from a vehicle on a public road in the immediate neighbourhood; or
- (b) in connection with road works while at or in the immediate neighbourhood of the site of such works

## PART 2— UNLADEN WEIGHT, CYLINDER CAPACITY AND SEATING CAPACITY

### UNLADEN WEIGHT

#### General

- 1 The unladen weight of any vehicle is the weight of the vehicle —

- (a) including the body and all parts (the heavier being taken where alternative bodies or parts are used) which are necessary to or ordinarily used with the vehicle when working on a road, but
- (b) excluding the weight of water, fuel or accumulators used for the purposes of the supply of power for the propulsion of the vehicle, and loose equipment.

This is subject to paragraphs 2 to 5.

- 2 A container or other structure or receptacle designed to contain, restrain or give shelter to goods or burden and designed to be removed from the vehicle, and if it is so removed from the vehicle from time to time in the ordinary course of business —
- (a) for the purpose of unloading goods or burden from the vehicle so that it ceases to be laden; or
  - (b) when containment, restraint or shelter of goods or burden carried in the vehicle is not required,
- is not to be considered a body, part or fixed equipment of the vehicle.

### **Gas-propelled vehicles**

- 3 In computing the unladen weight of a vehicle which carries a container for holding gas for the propulsion of the vehicle, or plant for producing such gas, the unladen weight of the vehicle is reduced —
- (a) if the unladen weight exceeds 1500 kg but does not exceed 3000 kg, by 500 kg;
  - (b) if the unladen weight exceeds 3000 kg but does not exceed 6000 kg, by 750 kg;
  - (c) if the unladen weight exceeds 6000 kg, by 1000 kg.

### **Machinery**

- 4 In computing the unladen weight of a vehicle constructed or adapted for use and used for the conveyance of a machine or contrivance and no other load except articles used in connection with the machine or contrivance, the weight of the machine or contrivance is excluded if the machine or contrivance is not built in as part of the vehicle.
- 5 In a case where the vehicle duty of a mobile concrete mixer is to be determined by reference to its unladen weight, in computing the unladen weight of a mobile concrete mixer which, but for its conveyance of the materials used by it in mixing concrete, would fall within paragraph (4), so much of the weight of its built-in machine or contrivance as exceeds 1525 kg

is excluded.

## CYLINDER CAPACITY

### Vehicle with reciprocating engine

- 6 The cylinder capacity of a vehicle deriving its motive power wholly from an internal combustion engine worked by a cylinder or cylinders is —
- in the case of a single-cylinder engine, the cylinder capacity attributable to the cylinder of the engine;
  - in the case of an engine having 2 or more cylinders, the sum of the cylinder capacities attributable to the separate cylinders.
- 7 The cylinder capacity attributable to a cylinder having a single piston is —  
 $d^2 \times T \times 0.7854$   
where —  
d = the internal diameter of the cylinder  
T = the distance through which the piston associated with the cylinder moves during one half of a revolution of the engine;
- 8 The cylinder capacity attributable to a cylinder having more than one piston is the sum of the following amounts attributable to each piston —  
 $d^2 \times T \times 0.7854$   
where —  
d = the internal diameter of that part of the cylinder through which a piston moves;  
T = the distance through which the piston associated with that diameter moves during one half of a revolution of the engine.

### Vehicle with rotary engine

- 9 The cylinder capacity of a vehicle deriving its motive power wholly from an internal combustion engine worked by a rotor or rotors is the sum of the capacity of each of the combustion chambers multiplied by 2.

## SEATING CAPACITY

- 10 The seating capacity of a vehicle is the number of persons for whom seats (excluding the driver's seat) are provided, calculated as follows —
- where separate seats for each person are provided, one person is counted for each separate seat;
  - where a continuous seat is provided, one person is counted for each complete 40cm measured in a straight line length wise on the front of each seat;
  - where a continuous seat is fitted with arms for the purpose of separating

the seating space, which are constructed so that they can be folded back or otherwise put out of use, the seat is measured as if it had not been fitted with such arms;

- (d) where there are seats alongside the driver's seat (whether separate from or continuous with it), and the Department is satisfied that the seats could not be available for use by passengers by reason of the construction, adaptation or use of the vehicle or those seats, then those seats are excluded.

- 12 In this paragraph "driver's seat" means any separate seat occupied by the driver or, where no such separate seat is provided and the driver occupies a portion of a continuous seat, so much of that seat as extends from the right edge of the seat in the case of a vehicle steered from the right side, or the left edge of the seat in the case of a vehicle steered from the left side, to a point 46cm left or right (as the case may be) of the point on the seat directly behind the centre of the steering column.

### **PART 3 — CLASSIFICATION OF CERTAIN VEHICLES**

#### **Goods vehicle which is also a vehicle of another description**

- 13 Except where paragraph 14 provides otherwise, where a vehicle is both a goods vehicle and a vehicle of another description, it is treated for the purposes of this Order as a goods vehicle and not as a vehicle of the other description.
- 14 The following is not to be treated as a goods vehicle for the purposes of Schedule 1 —
- (a) a bicycle or tricycle except a tricycle exceeding 550 kg unladen weight;
  - (b) engineering plant or a works truck;
  - (c) a vehicle which, though constructed or adapted for use for the carriage or haulage of goods or burden, is not so used commercially for or in connection with a trade or business.

*EXPLANATORY NOTE*

*(This note is not part of the Order)*

This Order fixes the rate of vehicle duty under the Licensing and Registration of Vehicles Act 1985 in respect of licences taken out for a period commencing on or after 1 May 2018.

This order revokes and re-enacts with modifications the Vehicle Duty (No.3) Order 2017 (SD 2017/0195)