

## Taxation and Regulations Affecting Vehicle Mounted MEWPs Used on the Highway

Vehicle mounted MEWPs fall into two categories for Vehicle Excise Duty and regulatory purposes:-

### 1. Up to 3500 kg Revenue Weight<sup>1</sup>

Vehicle mounted MEWPs of up to 3500 kg revenue weight are classed as light goods vehicles and pay annual Vehicle Excise Duty (VED) of £160.00 (at January 2004).

Vehicle mounted MEWPs in this category are covered by the MOT testing scheme for light vehicles and are required to undergo an annual test, once the vehicle is three years old. Most MOT testing stations are unlikely to be able to physically accommodate van mounted MEWPs, but all vehicles over 2 tonne design gross weight may be taken to a HGV vehicle testing station. Vehicles with a design gross weight of 3000 kg but not over 3500 kg are subject to class VII tests which are only available at a limited number of MOT testing stations and all HGV vehicle testing stations. The location of these can be found on the Vehicle Inspectorate's website at [www.via.gov.uk/vehicle\\_testing/index.htm](http://www.via.gov.uk/vehicle_testing/index.htm)

Drivers of vehicle mounted MEWPs in this category require a Category B licence (standard car licence).

### 2. Over 3500 kg Revenue Weight

Vehicle mounted MEWPs of over 3500kg revenue weight are classed as tower wagons. Tower wagons are defined in the Vehicle Excise and Registration Act 1994 as:-

*“a goods vehicle—*

- 1. into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment; and*
- 2. which is not constructed or adapted for use, or used, for the conveyance of any load other than such a device or articles used in connection with it.”*

Until the passing of the Finance Act 1995 tower wagons enjoyed specific VED concessions. They are however now subject to the general VED rules and taxed on the basis of their revenue weight as heavy goods vehicles. Details of current rates may be obtained from the Driver and Vehicle Licensing Agency's website at [www.dvla.gov.uk/vehicles/taxation.htm](http://www.dvla.gov.uk/vehicles/taxation.htm)

As tower wagons, vehicle mounted MEWPs are specifically exempted from both the Goods Vehicles (Plating and Testing) Regulations 1988 and the Goods Vehicles (Licensing of Operators) Regulations 1995, providing that they are used solely for the carriage of fixed equipment (i.e. the MEWP). To operate under these exemptions the description of tower wagon **must** appear on the vehicle's V5 registration document.

Although tower wagons are exempt from these regulations they must be kept in a roadworthy condition<sup>2</sup> and owners/operators should ensure that they have a suitable defect reporting and maintenance system in place, including adequate records of all maintenance carried out.

Exemption from the EU drivers hours and tachograph rules is less clearly defined although the Freight Transport Association in their *Yearbook of Road Transport Law* say that *“Given the limited reference to 'goods', it is considered that vehicles used **solely** for the carriage of fixed equipment such as generators are outside the scope of these rules.”*

Drivers of tower wagons over 3.5 tonnes GVW and up to 7.5 tonnes GVW require a driver's licence with a category C1 entitlement. Drivers who passed their car test before 1 January 1997 gained this entitlement automatically. Those passing their car test after this date can only drive vehicles up to 3.5 tonnes on their car licence and must take a separate test to gain the C1 entitlement.

Drivers of tower wagons over 7.5 tonnes GVW must hold a licence with the appropriate large goods vehicle category<sup>3</sup>.

Some tower wagons may be operated on "red diesel" or rebated fuel. The ruling covering this is complicated and is the subject of a separate IPAF Bulletin entitled "*The Use of Rebated Fuel ("Red Diesel") in Vehicle Mounted MEWPs Used on Public Roads in the UK*" which can be found on the IPAF website at [www.ipaf.org](http://www.ipaf.org).

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<sup>1</sup> Revenue weight means either 'confirmed maximum gross weight' as determined by plating and testing regulations, or 'design weight' for vehicles not subject to plating and testing (formerly known as Restricted HGVs). For most practical purposes it is the same as Gross Vehicle Weight (GVW).

<sup>2</sup> Required by the Road Vehicles (Construction and Use) Regulations 1986 and the Road Traffic Act 1988.

<sup>3</sup> These are Category C (any size of rigid lorry) and Category C plus E (rigids towing drawbar trailers and all articulated combinations).