

## SCHEDULES.

### SCHEDULE 5

Section 5.

#### VEHICLES EXCISE DUTY.

#### PART I

RATES OF DUTY SUBSTITUTED FOR RATES IN PART II OF SCHEDULE 1 TO ACT OF 1962.

Description of Vehicle	Rate of Duty		
	£	s.	d.
1. Bicycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres, or which are electrically propelled .....	2	0	0
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger	4	0	0
3. Bicycles and tricycles not in the foregoing paragraphs	8	0	0

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*Status: This is the original version (as it was originally enacted).*

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**PART II**

RATES OF DUTY SUBSTITUTED FOR RATES IN PART II OF SCHEDULE 3 TO ACT OF 1962.

1.	Weight unladen of vehicle		Rate of duty						
	2. Exceeding	3. Not Exceeding	4. £	5. Initial			Additional for each ton or part of a ton in excess of the weight in column 2		
Description				£	s.	d.	£	s.	d.
1. Agricultural machines; digging machines; mobile cranes ; works trucks; mowing machines.	—	—	3	15	0			—	
2. Haulage vehicles, being showmen's vehicles.	—	7 ¼ tons	37	10	0			—	
	7 ¼ tons	8 tons	45	0	0			—	
	8 tons	10 tons	52	10	0			—	
	10 tons	—	52	10	0	7		10	0
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	45	0	0			—	
	2 tons	4 tons	72	0	0			—	
	4 tons	6 tons	99	0	0			—	
	6 tons	7 ¼ tons	126	0	0			—	
	7 ¼ tons	8 tons	153	0	0			—	
	8 tons	—	153	0	0	27		0	0

*Status: This is the original version (as it was originally enacted).*

### PART III

RATES OF DUTY SUBSTITUTED FOR RATES IN PART II OF SCHEDULE 4 TO ACT OF 1962.

*Tables showing annual rates of duty on goods vehicles.*

Table A.

#### GENERAL RATES OF DUTY.

1.	Weight unladen of vehicle		Rate of duty					
	2. Exceeding	3. Not Exceeding	4. Initial			5. Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 2		
Description of vehicle			£	s.	d.	£	s.	d.
1. Farmers' goods vehicles	—	12 cwt.	15	0	0		—	
	12 cwt.	16 cwt.	16	10	0		—	
	16 cwt.	1 ton	17	0	0		—	
	1 ton	1 ¼ tons	18	0	0		—	
	1 ¼ tons	2 ½ tons	18	0	0	1	0	0
	2 ½ tons	4 ¼ tons	23	0	0	1	10	0
	4 ¼ tons	—	33	10	0		15	0
2. Showmen's goods vehicles.	—	12 cwt.	15	0	0		—	
	12 cwt.	16 cwt.	16	10	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	3 tons	18	0	0	1	10	0
	3 tons	4 tons	30	0	0	1	15	0
	4 tons	7 tons	37	0	0	1	10	0
	7 tons	8 tons	55	0	0	1	15	0
3. Electrically propelled goods vehicles (other than farmers' goods vehicles)	—	12 cwt.	18	0	0		—	
	12 cwt.	16 cwt.	19	15	0		—	
	16 cwt.	1 ton	21	10	0		—	
	1 ton	2 tons	21	10	0	1	15	0
	2 tons	3 tons	28	10	0	2	0	0
	3 tons	4 tons	36	10	0	1	15	0
	4 tons	6 tons	43	10	0	2	0	0

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Weight unladen of vehicle			Rate of duty					
1.	2.	3.	4.			5.		
Description of vehicle	Exceeding	Not Exceeding	Initial			Additional for each $\frac{1}{4}$ ton or part of a $\frac{1}{4}$ ton in excess of the weight in column 2		
or showmen's goods vehicles); tower wagons.	6 tons	8 tons	59	10	0	1	15	0
	8 tons	—	73	10	0	2	0	0
4. Goods vehicles not included in any of the foregoing provisions of this Part of this Schedule.	—	12 cwt.	18	0	0	—		
	12 cwt.	16 cwt.	22	10	0	—		
	16 cwt.	1 ton	27	0	0	—		
	1 ton	3 tons	27	0	0	4	10	0
	3 tons	4 tons	63	0	0	6	15	0
	4 tons	—	90	0	0	9	0	0

Table B

## RATES OF DUTY ON GOODS VEHICLES USED FOR DRAWING TRAILERS.

Weight unladen of vehicle						
1.	2.	3.	4.			
Description of vehicle	Exceeding	Not Exceeding	Rate of duty			
			£	s.	d.	
1. Showmen's goods vehicles	—	—	15	0	0	
2. Electrically propelled goods vehicles (other than farmers' goods vehicles and showmen's goods vehicles);	—	1 $\frac{1}{2}$ tons	12	0	0	
	1 $\frac{1}{2}$ tons	—	18	0	0	

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Weight unladen of vehicle					
1.	2.	3.	4.		
Description of vehicle	Exceeding	Not Exceeding	Rate of duty		
tower wagons.					
3. Other goods vehicles	—	1 ½ tons	12	0	0
	1 ½ tons	2 ½ tons	18	0	0
	2 ½ tons	4 tons	27	0	0
	4 tons	—	36	0	0

#### PART IV

RATES OF DUTY SUBSTITUTED FOR RATES IN PART II OF SCHEDULE 5 TO ACT OF 1962.

Description of vehicle	Rate of duty		
	£	s.	d.
1. Electrically propelled vehicles; vehicles not exceeding seven horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947	12	10	0
2. Vehicles not included above	17	10	0

#### PART V

AMENDMENTS OF ACT OF 1962.

- 1 In Part I of Schedule 1 to the Vehicles (Excise) Act 1962, in paragraph 3, in the definition of " bicycle ", the word " and " shall be omitted and at the end there shall be added the words " and a bicycle to which a side-car is attached ".
- 2 In Part I of Schedule 3 to the said Act of 1962, after paragraph 4, there shall be inserted the following paragraph—
 

“4A In this Schedule " works truck " means a goods vehicle (within the meaning of Schedule 4 to this Act) designed for use in private premises and used on public roads only for carrying goods between such premises and a vehicle on a road in the immediate vicinity, or in passing from one part of any such premises to another or to other private premises in the

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immediate vicinity, or in connection with road works while at or in the immediate vicinity of the site of such works.”

- 3 In Part I of Schedule 4 to the said Act of 1962, in paragraph 2(c), after the words " mobile crane " there shall be inserted the words " or works truck ", and at the end of paragraph 7(1) there shall be inserted the words " ' works truck' has the same meaning as in Schedule 3 to this Act ".

## PART VI

### TRANSITORY RATES FOR CERTAIN VEHICLES.

In Part II of this Schedule, for paragraph 2 there shall be substituted the following paragraph—

“2.	—	7 ¼ tons	45	0	0	—		
Haulage	7 ¼ tons	8 tons	54	0	0	—		
vehicles,	8 tons	10 tons	63	0	0	—		
being	10 tons	—	63	0	0	9	0	0”
showmen's								
vehicles.								

In Part III of this Schedule, in Table A, for paragraphs 1, 2 and 3 there shall be substituted the following paragraphs—

“1.	—	12 cwt.	18	0	0	—		
Farmers'	12 cwt.	16 cwt.	19	5	0	—		
goods	16 cwt.	1 ton	20	5	0	—		
vehicles	1 ton	1 ¼ tons	21	10	0	—		
	1 ¼ tons	2 tons	21	10	0	1	15	0
	2 tons	3 ½ tons	23	15	0	1	5	0
	3 ½ tons	—	31	5	0	1	15	0
2.	—	12 cwt.	18	0	0	—		
Showmen's	12 cwt.	16 cwt.	19	15	0	—		
goods	16 cwt.	1 ton	21	10	0	—		
vehicles;	1 ton	2 tons	21	10	0	1	15	0
electrically	2 tons	3 tons	28	10	0	2	0	0
propelled	3 tons	4 tons	36	10	0	1	15	0
goods	4 tons	6 tons	43	10	0	2	0	0
vehicles	6 tons	8 tons	59	10	0	1	15	0
(other	8 tons	—	73	10	0	2	0	0”
than								
farmers'								
goods								
vehicles);								
tower								
wagons.								

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In Part III of this Schedule, in Table B, for paragraphs 1, 2 and 3 there shall be substituted the following paragraphs—

“1. Showmen's goods vehicles; electrically propelled goods vehicles (other than farmers' goods vehicles); tower wagons.	—	—	18	0	0
2. Other goods vehicles	—	2 ½ tons	18	0	0
	2 ½ tons	4 tons	27	0	0
	4 tons	—	36	0	0”