

Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 7

Section 8.

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 and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres; electrically propelled bicycles; electrically propelled tricycles which do not exceed 165 pounds in weight unladen	2	10	0
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) 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	5	0	0

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Description of vehicle	Rate of duty		
	10	0	0
3. Bicycles and tricycles not in the foregoing paragraphs			

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.	3.	4.			5.		
Description of vehicle	Exceeding	Not Exceeding	Initial			Additional for each ton or part of a ton in excess of the weight in column 2		
			£	s.	d.	£	s.	d.
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines.	—	—	5	0	0	—		
2. Haulage vehicles, being showmen's vehicles.	7 ¼ tons	8 tons	47	0	0	—		
	8 tons	10 tons	65	10	0	—		
	10 tons	—	65	10	0	9	10	0
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	60	0	0	—		
	2 tons	4 tons	108	0	0	—		
	4 tons	6 tons	148	10	0	—		
	6 tons	7 ¼ tons	189	0	0	—		
	7 ¼ tons	8 tons	229	10	0	—		
	8 tons	—	229	10	0	40	10	0

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PART III

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

Table A

GENERAL RATES OF DUTY

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		
			£	s.	d.	£	s.	d.
1. Farmers' goods vehicles.	—	12 cwt.	17	10	0	—		
	12 cwt.	16 cwt.	19	5	0	—		
	16 cwt.	1 ton	21	0	0	—		
	1 ton	1 $\frac{1}{4}$ tons	22	15	0	—		
	1 $\frac{1}{4}$ tons	2 $\frac{1}{2}$ tons	22	15	0	2	0	0
	2 $\frac{1}{2}$ tons	4 $\frac{1}{4}$ tons	32	15	0	2	10	0
	4 $\frac{1}{4}$ tons	5 $\frac{3}{4}$ tons	50	5	0	1	0	0
	5 $\frac{3}{4}$ tons	8 $\frac{1}{2}$ tons	56	5	0	1	5	0
	8 $\frac{1}{2}$ tons	—	70	0	0	1	0	0
2. Showmen's goods vehicles.	—	12 cwt.	17	10	0	—		
	12 cwt.	16 cwt.	19	5	0	—		
	16 cwt.	1 ton	21	0	0	—		
	1 ton	3 tons	21	0	0	2	0	0
	3 tons	4 tons	37	0	0	2	5	0
	4 tons	5 tons	46	0	0	2	0	0
	5 tons	6 tons	54	0	0	1	15	0
	6 tons	—	61	0	0	2	0	0
3. Electrically propelled goods vehicles (other than farmers' goods vehicles)	—	12 cwt.	24	0	0	—		
	12 cwt.	16 cwt.	26	5	0	—		
	16 cwt.	1 ton	29	10	0	—		
	1 ton	6 tons	29	10	0	3	0	0
	6 tons	7 tons	89	10	0	2	10	0
	7 tons	8 $\frac{1}{4}$ tons	99	10	0	2	15	0
	8 $\frac{1}{4}$ tons	—	113	5	0	3	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.								
4. Goods vehicles not included in any of the foregoing provisions of this Part of this Schedule.	—	12 cwt.	24	0	0	—		
	12 cwt.	16 cwt.	30	0	0	—		
	16 cwt.	1 ton	36	10	0	—		
	1 ton	1 $\frac{1}{2}$ tons	36	10	0	6	10	0
	1 $\frac{1}{2}$ tons	2 tons	49	10	0	6	15	0
	2 tons	3 tons	63	0	0	7	10	0
	3 tons	4 tons	93	0	0	10	10	0
	4 tons	—	135	0	0	13	10	0

Table B

RATES OF DUTY ON GOODS VEHICLES USED FOR DRAWING TRAILERS

Weight unladen of vehicle			Rate of Duty		
1.	2.	3.	4.		
Description of vehicle	Exceeding	Not Exceeding	£	s.	d.
1. Showmen's goods vehicles	—	—	17	10	0
2. Electrically propelled goods vehicles (other than farmers' goods vehicles and showmen's goods vehicles);	—	1 $\frac{1}{2}$ tons	14	0	0
	1 $\frac{1}{2}$ tons	3 tons	24	0	0
	3 tons	—	27	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	14	0	0
	1 ½ tons	2 ½ tons	24	0	0
	2 ½ tons	4 tons	40	0	0
	4 tons	—	54	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	18	0	0
2. Vehicles not included above	25	0	0