



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

1 Beer

- (1) In lieu of the duty of excise charged under section one of the Finance (No. 2) Act, 1939, and section six of, and the Second Schedule to, the Finance Act, 1950, and the excise drawback allowed under those provisions.—
 - (a) there shall be charged in respect of beer brewed in the United Kingdom a duty of excise at the rates set out in the second column of Part I of the First Schedule to this Act;
 - (b) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the duty of excise charged under this subsection has been paid, there shall be allowed an excise drawback at the rates set out in the third column of the said Part I, subject to the provisions of the said First Schedule.
- (2) In lieu of the duties of customs charged under section one of the Finance (No. 2) Act, 1939, and section six of, and the Second Schedule to, the Finance Act, 1950, and the customs drawbacks allowed under those provisions.—
 - (a) there shall be charged in respect of beer imported into the United Kingdom—
 - (i) in the case of beer being goods qualifying for Commonwealth preference under section two of the Import Duties Act, 1958, a duty of customs at the rates set out in the fourth column of Part I of the First Schedule to this Act;
 - (ii) in the case of beer not being such goods, a duty of customs at the rates set out in the fifth column of the said Part I;
 - (b) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the duty of customs charged under this subsection has been paid, there shall be allowed—

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- (i) in the case of beer being goods qualifying for Commonwealth preference under section two of the Import Duties Act, 1958, a customs drawback at the rate specified in the sixth column of the said Part I;
 - (ii) in the case of beer not being such goods, a customs drawback at the rates set out in the seventh column of the said Part I,
- subject in either case to the provisions of the said First Schedule.
- (3) The foregoing provisions of this section and Part I of the First Schedule to this Act shall not apply to black beer the worts whereof before fermentation were of a specific gravity of 1200 degrees or more, but the following provisions shall have effect as respects such beer:—
- (a) in respect of beer brewed in the United Kingdom there shall be charged a duty of excise at the rates set out in the second column of Part II of the First Schedule to this Act;
 - (b) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer in respect of which it is shown to the satisfaction of the Commissioners that the duty of excise charged under this subsection has been paid, there shall be allowed an excise drawback at the rates set out in the third column of the said Part II;
 - (c) there shall be charged in respect of beer imported into the United Kingdom a duty of customs at the rates set out in the fourth column of the said Part II;
 - (d) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the duty of customs charged under this subsection has been paid, there shall be allowed a customs drawback at the rates set out in the fifth column of the said Part II.
- (4) The said rates are for every thirty-six gallons of beer the worts whereof before fermentation were of the specific gravity specified in relation thereto in the first column of Part I or Part II, as the case may be, of the said First Schedule; and duty or drawback on any less number of gallons shall be charged or allowed proportionately.
- (5) Subsection (6) of section one hundred and thirty-three of the Customs and Excise Act, 1952 (which provides for relief from duty where beer, not being black beer, has been prepared by a process of mixing) shall apply to black beer prepared as mentioned in that subsection after the seventh day of April, nineteen hundred and fifty-nine, except that it shall not apply to beer so prepared—
- (a) which is not black beer the worts whereof before fermentation were of a specific gravity of 1200 degrees or more, but
 - (b) of which one of the constituents was such black beer.
- (6) The rebates from the duties of excise and customs in respect of black beer for which provision is made by section one hundred and thirty-six of the Customs and Excise Act, 1952, shall cease to be allowed.
- (7) The duties of customs charged, and the customs and excise drawbacks allowed, under this section shall be charged and allowed in addition to the duty and drawbacks charged and allowed in respect of beer under section two of the Finance Act, 1933, and section three of the Finance Act, 1957 (duty on hops and additional duty of customs in respect of beer).

- (8) This section shall have effect as from the eighth day of April, nineteen hundred and fifty-nine.
- (9) Nothing in this Act shall affect any drawback in respect of beer as to which it is shown to the satisfaction of the Commissioners that duty was paid under the law in force before the said eighth day of April.

2 Liquor licences: alteration of amounts of duty

- (1) The amount of the duty charged on a dealer's licence under section one hundred and forty-six of the Customs and Excise Act, 1952, shall be five pounds, and no reduction shall be made where a dealer's licence is granted to the holder of a retailer's licence in respect of the same liquor and the same premises as the retailer's licence.
- (2) The amount of the duty charged on a retailer's licence under section one hundred and forty-nine of the said Act of 1952 shall be ascertained in accordance with the Table set out at the end of this subsection, and accordingly subsection (2) of that section shall have effect as if for the reference therein to the Fourth Schedule to that Act there were substituted a reference to the said Table, and the said Fourth Schedule shall cease to have effect.

TABLE

<i>Type of liquor</i>	<i>On-licence</i>			<i>Off-licence</i>		
	£	s.	d.	£	s.	d.
Spirits	5	0	0	2	0	0
Beer	1	10	0	1	10	0
Wine	1	10	0	1	10	0
Sweets	1	0	0	1	0	0
Cider	1	0	0	1	0	0

- (3) The amount of the duty charged on an occasional licence under section one hundred and fifty-one of the said Act of 1952 shall not vary with the duration of the licence as provided by subsection (3) of that section, and accordingly, in relation to a licence so granted, the said subsection (3) shall have effect as if the words " for each day on which the licence authorises the sale of liquor " were omitted.
- (4) The amount of the duty charged on a passenger vessel licence under section one hundred and fifty-three of the said Act of 1952 shall be one pound and shall not vary with the duration of the licence as provided by subsection (2) of that section, and accordingly the said subsection (2) shall have effect as if for the words from " ten pounds or " to " duty of ten pounds " there were substituted the words " one pound and the licence ".
- (5) The foregoing provisions of this section shall have effect in relation to licences bearing a date after the seventh day of April, nineteen hundred and fifty-nine.
- (6) In consequence of the repeal of the Fourth Schedule to the Customs and Excise Act, 1952, the enactments mentioned in the Second Schedule to this Act (which contain

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references to the said Fourth Schedule) shall have effect subject to the modifications contained in the said Second Schedule.

3 Liquor licences: amendments as to reliefs

- (1) Relief from duty on retailers' licences shall no longer be allowed under the following provisions:—

sections thirteen and fourteen of the Finance Act, 1942 (diminution in supplies of, and trade in, liquor caused by war circumstances),
section forty-seven of the Finance (1909-10) Act, 1910 (excessive payments of monopoly value).

- (2) In section one hundred and sixty-seven of the Customs and Excise Act, 1952 (reduced duty on licences for the sale of spirits of wine for medicinal or scientific purposes) for the words " a reduced duty of ten pounds" there shall be substituted the words " a reduced duty of two pounds ".

- (3) The relief from duty allowed by reason that a licence to a person as a dealer or retailer is granted after the commencement of the licence year shall be calculated in accordance with section two hundred and thirty-seven of the Customs and Excise Act, 1952, and not in accordance with section one hundred and sixty-eight thereof, and accordingly the said section two hundred and thirty-seven shall apply to such licences as it applies to the licences specified in subsection (2) thereof:

Provided that, where a dealer or retailer has been granted relief under subsection (3) of section one hundred and sixty-nine of the said Act of 1952 on his trade being temporarily discontinued, the said section two hundred and thirty-seven shall apply as respects the grant, on his first resuming his trade thereafter, of his new licence as a dealer or retailer as if paragraphs (a) and (b) of subsection (1) thereof were omitted.

- (4) A retailer shall not be entitled to relief from duty under subsection (1) of section one hundred and sixty-nine of the Customs and Excise Act, 1952, and a dealer or retailer shall not be entitled to relief from duty under subsection (2) or subsection (3) of that section, unless his licence ceases to be in force or, as the case may be, his trade is discontinued within nine months after the commencement of the licence year ; and notwithstanding anything in subsection (5) of that section the relief shall consist of such proportion of the full amount of duty for a year as is specified in the following table in relation to the month during which the licence ceases to be in force or, as the case may be, the trade is discontinued, that is to say—

<i>Month from the commencement of the licence year</i>	<i>Proportion of full duty</i>
first to third	three-quarters
fourth to sixth	one-half
seventh to ninth	one-quarter.

- (5) This section shall have effect in relation to licences bearing a date after the seventh day of April, nineteen hundred and fifty-nine.

4 Excise licences required for registered clubs: abolition of duty on statements

- (1) It shall be the duty of the secretary of every registered club to apply on or before the thirty-first day of December, nineteen hundred and fifty-nine, and on or before the thirty-first day of December in every subsequent year, for the grant in respect of the premises habitually used for the purposes of the club of an excise licence under this section (hereinafter referred to as a " club licence "); and if he fails to do so he shall be liable to a penalty of fifty pounds:

Provided that—

- (a) this subsection shall not apply in relation to a club if the Commissioners are satisfied that the club has ceased to be required to be registered ;
 - (b) where a club first becomes a registered club after the thirty-first day of December, nineteen hundred and fifty-nine the foregoing provisions of this section shall have effect as if for the reference therein to the said thirty-first day of December there were substituted a reference to the date of the expiration of the period of fourteen days next after the club is first registered.
- (2) A club licence shall authorise the supply of intoxicating liquor in the premises specified in the licence to members of the club and their guests, and there shall be charged on the licence a duty of excise of five pounds, so however that section two hundred and thirty-seven of the Customs and Excise Act, 1952 (reduced duty on beginner's part-year licence) shall apply to club licences but shall so apply as if paragraphs (a) and (b) of subsection (1) thereof were omitted.
- (3) A club licence shall expire on the thirty-first day of December next after it is granted, so however that the licence shall become void if the club is struck off the register of clubs.
- (4) The supply, on or after the first day of January, nineteen hundred and sixty, of intoxicating liquor to members of a registered club or their guests in premises habitually used for the purposes of the club shall, if a club licence is not in force in respect of those premises, be deemed to be a sale of intoxicating liquor without an excise licence.
- (5) Where the person in possession of a club licence satisfies the Commissioners that any of the following events have occurred in relation to the club within nine months after the commencement of the licence year, that is to say—
- (a) it has ceased to exist, or
 - (b) it has ceased to be required to be registered, or
 - (c) it has been struck off the register of clubs on the ground that it has less than twenty-five members,

he shall be entitled, on the surrender of the licence, to repayment or remission of such proportion of the full amount of duty for a year as is specified in the Table set out at the end of this subsection in relation to the month during which the event occurred:

Provided that this subsection shall not apply if the club has been struck off the register of clubs on grounds which include any ground other than that the club has ceased to exist or has less than twenty-five members.

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TABLE

<i>Month from the commencement of the licence year</i>	<i>Proportion of full duty</i>
first to third	three-quarters
fourth to sixth	one-half
seventh to ninth	one-quarter.

(6) Where, on an application to the Commissioners made by the person in possession of a club licence—

- (a) within one month after the licence ceased to be in force or such further time as the Commissioners may allow, or
- (b) on his surrendering the licence at any earlier time,

being an application made in such form and containing such particulars as the Commissioners may direct and supported by the production of such accounts, invoices, receipts or other documents relating to purchases of intoxicating liquor as the Commissioners may require and (in any case) accompanied by the licence, the Commissioners are satisfied—

- (i) that during the period for which the licence was in force the purchases of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof did not exceed the amount hereinafter mentioned, or
- (ii) that during that period there were no such purchases,

the Commissioners shall repay in a case falling within paragraph (i) of this subsection one-half of the duty on the licence, and in a case falling within paragraph (ii) the whole of that duty; and any such repayment shall be made to the applicant.

For the purposes of this subsection the duty on a club licence shall be taken to be the duty payable on the grant of the licence less any amount falling to be repaid or remitted under the foregoing subsection; and the amount referred to in paragraph (i) of this subsection is two hundred pounds in a case where the duty on the licence is five pounds, and in any other case an amount which bears to two hundred pounds the same proportion as the duty on the licence bears to five pounds.

- (7) The person by whom any register of clubs is kept shall send notice to the Commissioners of the entry of any new club upon that register, and of any case in which a club ceases to be registered on that register.
- (8) For the purposes of any proceedings under this section in respect of any club, the appearance of any person's name in the register of clubs as being for the time being the secretary of the club shall be sufficient evidence of his being the secretary until the contrary is proved.
- (9) The following provisions of the Customs and Excise Act, 1952, shall apply in relation to a club licence as they apply in relation to a licence to carry on a trade, that is to say—
 - section two hundred and thirty-three (form of licence, premises licensed, etc.);
 - section two hundred and thirty-five (renewal of licence);
 - subsection (2) of section two hundred and thirty-six (removal).
- (10) Section one hundred and fifty-six of the Customs and Excise Act, 1952 (which requires statements to be delivered of the purchases of intoxicating liquor by clubs, and charges

duty on the statements) shall cease to have effect, but without prejudice to its operation as to statements of the purchases made in a year ending on or before the thirty-first day of December, nineteen hundred and fifty-nine, so however that in relation to statements of the purchases made in the year ending on the said thirty-first day of December the proviso to subsection (2) thereof shall not apply.

(11) In the application of this section to Scotland—

- (a) in subsection (3), for the words "if the club is struck off the register of clubs " there shall be substituted the words " if the certificate of registration held by the club expires or is cancelled ";
- (b) in subsection (5), for paragraph (c) there shall be substituted the following paragraphs—
 - “(c) the certificate of registration held by the club has expired, or
 - (d) such certificate has been cancelled on the ground that the club has less than twenty-five members”;

and for the proviso to that subsection there shall be substituted the following proviso—

“Provided that this subsection shall not apply if the certificate held by the club has been cancelled on grounds which include any ground other than that the club has ceased to exist or has less than twenty-five members”.

5 Abolition of requirements as to monopoly value

- (1) Conditions shall no longer be attached to the grant of new justices' on-licences for the purpose of securing monopoly value to the public, and any condition in force for that purpose shall be deemed to have ceased to have effect on the eighth day of April, nineteen hundred and fifty-nine, but without prejudice to its operation as respects any sum which became due before that date.
- (2) A person who, in pursuance of any such condition, has paid a sum which became due on or after the said eighth day of April shall be entitled to repayment of that sum.

6 Relief from entertainments duty

- (1) Subject to the provisions of this section, where the entertainments duty chargeable in respect of the entertainments given by any person at any place in the week beginning with the second day of August, nineteen hundred and fifty-nine, or any subsequent week exceeds twenty pounds, he shall be entitled to deduct that amount from the duty which he would otherwise be required to pay over to the Commissioners of Customs and Excise, and where that duty does not exceed twenty pounds he shall not be required to pay over to them any duty in respect of the entertainments given by him in that place in that week.
- (2) Where in any such week as aforesaid two or more persons give chargeable entertainments at the same place, the foregoing subsection shall have effect in relation to each of them with the substitution for twenty pounds of an amount which bears to twenty pounds the same proportion as the number of days or parts of a day in that week on which he gives a chargeable entertainment in that place bears to the aggregate of the numbers of days or parts of days in that week on which both or all of them give chargeable entertainments there.

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- (3) Expressions used in this section and in the Entertainments Duty Act, 1958, have the same meaning in this section as in that Act, except that "chargeable entertainment" does not include an entertainment where, by reason of any exemption or the amount of the payments for admission, no duty is chargeable.
- (4) In respect of the week beginning with the seventh day of June, nineteen hundred and fifty-nine, and subsequent weeks before the one beginning with the said second day of August, the Commissioners of Customs and Excise shall make such repayments of duty as are necessary to secure that no greater amount of duty shall be ultimately paid than if the foregoing provisions of this section had applied to those weeks.

7 Rebate on heavy oils

- (1) For the purposes of section two hundred of the Customs and Excise Act, 1952 (by which rebates are not allowed on heavy oils used as fuel for vehicles to which that section applies) and for the purposes of the definition of " heavy oil vehicle" in section two hundred and two of that Act (which empowers the Commissioners to make regulations for giving effect to the said section two hundred), heavy oils shall be deemed to be used as fuel for a vehicle if, but only if, they are used as fuel for the engine provided for propelling the vehicle or for an engine which draws its fuel from the same supply as the engine so provided.
- (2) The said section two hundred shall not apply to any vehicle while not used on a public road (within the meaning of the Vehicles (Excise) Act, 1949) unless a licence is in force in respect of the vehicle under that Act or a certificate or document in the form of a licence, issued in pursuance of regulations under section twenty of that Act (which relates to the registration of exempted vehicles), is current in respect of the vehicle, and shall not in any circumstances apply to any vehicle exempted from duty under that Act by paragraph (h) of subsection (1) of section seven (which relates to road construction vehicles) or subsection (4) of that section (which provides for exempting occasional use on roads in passing from one part of a holding to another).
- (3) Subject to the foregoing subsection, the said section two hundred shall apply to any vehicle chargeable with duty under the said Act of 1949 as a goods vehicle.
- (4) In the application of this section to Northern Ireland for references to the Vehicles (Excise) Act, 1949, or any provision thereof there shall be substituted references to the Vehicles (Excise) Act (Northern Ireland), 1954, or that provision thereof, so however that for the reference to subsection (4) of section seven of the said Act of 1949 there shall be substituted a reference to subsection (5) of section seven of the said Act of 1954 ; and in paragraph (a) of subsection (4) of section two hundred of the Customs and Excise Act, 1952, for the words from " or as would " to " Northern Ireland " there shall be substituted the words " or in paragraph (a), (b), (c) or (d) of subsection (2) of section four of the Vehicles (Excise) Act (Northern Ireland), 1954 ".
- (5) This section shall have effect as from the eighth day of April, nineteen hundred and fifty-nine.

8 Increased quota for certificated colonial sugar

The maximum quantity of sugar in respect of which quota certificates may be issued under section six of the Finance Act, 1952 (which relates to -the special preference in respect of colonial sugar) shall, as respects the financial year ending with the thirty-

first day of March, nineteen hundred and sixty and subsequent financial years, be five hundred and forty thousand tons, instead of five hundred and twenty-five thousand tons (the quantity allowed under subsection (6) of the said section six).

9 Extension of Import Duties Act, 1958, s. 5

Section five of the Import Duties Act, 1958 (which, in the case of goods of certain descriptions, authorises the giving of relief from import duty according to intended use or the like as provided by the Third Schedule to the Act), shall have effect as if at the end of that Schedule there were added as a new paragraph 9:—

Herrings may be relieved from import duties if they are imported for conversion into fish meal and oil, or if, after importation but before particulars of their value are supplied for the purpose of determining the duty payable, they are bought for conversion into fish meal and oil, without having previously been bought for another purpose after importation.”

10 Excise duties on mechanically propelled vehicles kept, but not used, on roads

- (1) The duties of excise chargeable under the Vehicles (Excise) Act, 1949, shall be chargeable in respect of the keeping of mechanically propelled vehicles on public roads in Great Britain while not used thereon as well as in respect of their use thereon; and accordingly the enactments mentioned in the Third Schedule to this Act shall have effect subject to the amendments specified in that Schedule.
- (2) For the purposes of the said duties, in so far as chargeable by virtue of this section, a vehicle shall be deemed—
 - (a) to be chargeable with the like duty as on the occasion of the issue of the licence or last licence issued in respect of the vehicle under the said Act of 1949, and to be so chargeable under that one of sections two to six of that Act under which it was chargeable on that occasion, or
 - (b) if no licence has been issued under that Act in respect of the vehicle, to be chargeable under section six of that Act.
- (3) Nothing in this section shall operate so as to render lawful the keeping of a vehicle for any period, in any manner or at any place if to do so would be unlawful apart from this section.
- (4) This section and the Third Schedule to this Act shall come into operation on the first day of October, nineteen hundred and fifty-nine.

11 Vehicles (excise): hackney carriages

- (1) As respects licences taken out after the seventh day of April, nineteen hundred and fifty-nine, subsection (1) of section three of the Vehicles (Excise) Act, 1949, shall have effect with the substitution for paragraph (b) (which relates to the duty on hackney carriages other than tramcars) of the following paragraph:—
 - “(b) in the case of any other hackney carriage, shall be at whichever of the following rates is appropriate having regard to the number of persons (excluding the driver) for which the vehicle has seating capacity, that is to say:—
 - (i) if the vehicle has seating capacity for four persons or less, ten pounds;

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- (ii) if the vehicle has seating capacity for more than four persons, twelve pounds together with an additional ten shillings for each person beyond twenty for whom the vehicle has seating capacity.”
- (2) The holder of a licence (whether current or not) on which duty was chargeable under the said paragraph (b) and which was taken out before the eighth day of April, nineteen hundred and fifty-nine who makes application, in such form as the Minister of Transport and Civil Aviation may direct and before such date as that Minister may by order prescribe, to the council with which the vehicle is for the time being registered shall be entitled to a refund of duty, in respect of any period after the end of March, nineteen hundred and fifty-nine during which the licence has been or (on the assumption that it is not surrendered) will have been current, of an amount equal to one-twelfth of the reduction effected by this section in the annual rate of duty appropriate to the vehicle for each complete month in the said period.

The power to make an order conferred by this subsection shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

- (3) A licence taken out on any day in April before the eighth shall be treated for the purposes of the foregoing subsection as having been current from the beginning of the month.
- (4) On the surrender after the commencement of this Act of any such licence as is mentioned in subsection (2) of this section, the rebate of duty payable under section twelve of the Vehicles (Excise) Act, 1949, shall be computed as if the rate of duty on the licence had been the appropriate rate specified by subsection (1) of this section.

12 Vehicles (excise): invalid carriages

- (1) In paragraph (g) of subsection (1) of section seven of the Vehicles (Excise) Act, 1949 (which exempts vehicles not exceeding five hundredweight in weight unladen which are adapted and used for invalids), for the words " five hundredweight" there shall be substituted the words " six hundredweight ".
- (2) This section shall come into operation on the first day of January, nineteen hundred and sixty.

13 Agricultural tractors: carriage of produce etc. at agricultural rate of duty

- (1) Subject to the provisions of this section, a vehicle falling within paragraph (a) of subsection (2) of section four of the Vehicles (Excise) Act, 1949 (which relates to ploughing engines, tractors and other agricultural engines) and not drawing a trailer shall not be chargeable with duty under section five of that Act as a goods vehicle by reason of the fact that it is constructed or adapted for use and used for the conveyance of such goods or burden as are hereinafter mentioned if they are carried in or on not more than one appliance, the appliance is fitted either to the front or to the back of the vehicle, and the following conditions are satisfied:—
- (a) the appliance must be removable ;
 - (b) the area of the horizontal plane enclosed by vertical lines passing through the outside edges of the appliance must not, when the appliance is in the position in which it is carried when the vehicle is travelling and the appliance is loaded,

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exceed seven square feet if it is carried at the front or fifteen square feet if it is carried at the back.

- (2) The goods or burden referred to in the foregoing subsection are any goods or burden the haulage of which is permissible under sub-paragraphs (i) to (v) of paragraph (a) of subsection (2) of section four of the Vehicles (Excise) Act, 1949.
- (3) Subsection (1) of this section shall not apply to the use of a vehicle on a public road more than fifteen miles from a farm in the occupation of the person in whose name the vehicle is registered under the said Act of 1949.
- (4) In relation to a vehicle fitted with an appliance of any description specified for the purposes of all or any of the following paragraphs by regulations under this section made by the Minister of Transport and Civil Aviation by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, the following provisions shall have effect—
 - (a) the limitation in subsection (1) of this section to one appliance shall have effect as a limitation to two appliances of which at least one must be an appliance specified for the purposes of this paragraph, but if two appliances are used they must be fitted at opposite ends of the vehicle;
 - (b) regulations under this section may provide for all or any of the following matters where an appliance specified for the purposes of this paragraph is being used, that is to say, that subsection (1) of this section shall not apply unless the specified appliance is fitted to the specified end of the vehicle, or unless the use of the specified, or any, appliance is limited to specified goods or burden or to use in specified circumstances;
 - (c) regulations under this section may provide that paragraph (b) of subsection (1) of this section shall not have effect in relation to appliances specified for the purposes of this paragraph, but that in relation thereto subsection (3) of this section shall have effect with the substitution of such shorter distance as may be specified.

In paragraphs (a) to (c) of this subsection " specified " means specified by regulations under this section, and references to use are references to use for the carriage of goods or burden; and regulations under this section may make different provisions in relation to different descriptions of specified appliances.

- (5) Subsection (1) of this section shall not apply to three-wheeled vehicles, or to any vehicle such that the distance between the centre of the area of contact with the road surface of—
 - (a) a back wheel, in a case where only one appliance is being used for the carriage of goods or burden, and is fitted to the back of the vehicle,
 - (b) any wheel on one side of the vehicle, in any other case,and that of the nearest wheel on the other side is less than four feet.
- (6) This section shall come into operation on the first day of October, nineteen hundred and fifty-nine.

14 Exemption from excise duty of vehicles for clearing snow, etc.

- (1) No duty shall be chargeable under the Vehicles (Excise) Act, 1949, in respect of any mechanically propelled vehicle constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or

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snow or for the conveyance of such machinery and articles and material used for the purposes of the machinery.

- (2) In paragraph (a) of subsection (5) of section five of the said Act of 1949 (under which a goods vehicle is not chargeable with additional duty in respect of a trailer if the drawn vehicle does not exceed five hundredweight in weight and is constructed and used solely for spreading loose untreated gritting material) the words " not exceeding five hundredweight in weight" and the word " untreated " shall cease to have effect.
- (3) This section shall come into operation on the first day of October, nineteen hundred and fifty-nine.