



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

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;
 - (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.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

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.