



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

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, 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—

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- (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.