

Status: This is the original version (as it was originally enacted).

SCHEDULES.

FIRST SCHEDULE

Section 3.

PART I

ORDINARY CUSTOMS DUTIES ON SPIRITS

1. Description of Spirits.	2. Preferential Rates.						3. Full Rates.					
	In Cask.			In Bottle.			In Cask.			In Bottle.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
For every gallon computed at proof of—												
Brandy ³ or rum	12	10		3	13	10	3	15	4	3	16	4
Imitation rum or geneva	12	11		3	13	11	3	15	5	3	16	5
Unsweetened spirits other than those already enumerated	12	11		3	12	11	3	15	5	3	15	5
For every gallon of perfumed spirits	5	16	0	5	17	0	6	0	0	6	1	0
For every gallon	—			4	19	1	—			5	2	5

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1. Description of Spirits.	2. Preferential Rates.						3. Full Rates.						
	In Cask.			In Bottle.			In Cask.			In Bottle.			
of liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested													
For every gallon computed at proof of spirits of any description not here to fore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures	3	12	11	3	13	11	3	15	5	3	16	5	

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1. Description of Spirits.	2. Preferential Rates.						3. Full Rates.					
	In Cask.			In Bottle.			In Cask.			In Bottle.		
and preparations containing spirit												

PART II

ADDITIONAL CUSTOMS DUTIES IN RESPECT OF IMMATURE SPIRITS

Description of Spirits.	Where the Spirits have been warehoused for a period of Two years and less than Three years.		Where the spirits have not been warehoused or have been warehoused for a period of less than Two years.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
For every gallon computed at proof of spirits of any description except perfumed spirits	1	0	1	6
For every gallon of liqueurs, cordials, mixtures, and other preparations entered in such manner as to indicate that the strength is not to be tested	1	4	2	0
For every gallon of perfumed spirits	1	7	2	5

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PART III

ADDITIONAL EXCISE DUTIES IN RESPECT OF IMMATURE SPIRITS

Description of Spirits.	Where the Spirits have been warehoused for a period of Two Years and less than Three Years.		Where the Spirits have not been 0 warehoused, or have been warehoused for a period of less than Two Years.	
	s.	d.	s.	d.
For every gallon of spirits computed at proof	1	0	1	6

SECOND SCHEDULE

Section 13.

DUTIES ON MECHANICALLY PROPELLED VEHICLES

Description of Vehicle.	Rate of Duty	
1. Cycles (including motor scooters and cycles with an attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight unladen :— Bicycles— Not exceeding 200 lbs. in weight unladen Exceeding 200 lbs. in weight unladen Bicycles, if used for drawing a trailer or side-car, an additional sum of £1. 2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 5 cwt. in weight unladen adapted and used	£1 10s. £3 £4 5s.	
3. Vehicles being hackney carriages as defined in section four of the Customs and Inland Revenue Act, 1888 :—	<i>In the Metropolitan Police area and such other districts as the Minister of Transport may fix.</i>	<i>In all other districts.</i>
Tramcars	15s.	15s.
Other vehicles : Seating not more than 6 persons	£15	£12
Seating more than 6 but not more than 14 persons	£30	£24

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Description of Vehicle.	Rate of Duty	
	<i>In the Metropolitan Police area and such other districts as the Minister of Transport may fix.</i>	<i>In all other districts.</i>
Seating more than 14 but not more than 20 persons	£45	£36
Seating more than 20 but not more than 26 persons	£60	£48
Seating more than 26 but not more than 32 persons	£72	£60
Seating more than 32 persons	£84	£70
In this paragraph the number of persons mentioned does not include the driver of the vehicle.		

4. Vehicles of the following descriptions used solely in the course of trade, or in agriculture (that is to say) :—

Locomotive ploughing engines, tractors, agricultural tractors, and other agricultural engines, not being engines or tractors used for hauling on roads any objects except their own necessary gear, threshing appliances, farming implements, or supplies of fuel or water required for the purposes of the vehicle or for	5s.
Road locomotives and agricultural engines, other than such engines in respect of which a duty of 5s. is chargeable or which are used for haulage solely in connection with agriculture—	
Not exceeding 8 tons in weight unladen	£25
Exceeding 8 tons but not exceeding 12 tons in weight	£28
Exceeding 12 tons in weight unladen	£30
Tractors, agricultural tractors, and agricultural engines, other than such tractors or engines in respect of which a duty of 5s. is chargeable, used for haulage solely in connection with agriculture—	
Not exceeding 5 tons in weight unladen	£6
Exceeding 5 tons in weight unladen	£10
Tractors of any other description	£21

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Description of Vehicle.	Rate of Duty
5. Vehicles (including tricycles weighing more than 8 cwt. unladen) constructed or adapted for use and used solely for the conveyance of goods in the course of trade—	
Being vehicles which are electrically propelled and which do not exceed 25 cwt. in weight unladen	£6
Being vehicles other than such electrically propelled vehicles as aforesaid.	
Not exceeding 12 cwt. in weight unladen	£10
Exceeding 12 cwt. but not exceeding 1 ton in weight	£16
Exceeding 1 ton but not exceeding 2 tons in weight	£21
Exceeding 2 tons but not exceeding 3 tons in weight	£25
Exceeding 3 tons but not exceeding 4 tons in weight	£28
Exceeding 4 tons in weight unladen	£30
With an additional duty, in any case if used for drawing a trailer, of	£2
6. Any vehicles other than those charged with duty under the foregoing provisions of this schedule :—	
Not exceeding 6 horse power or electrically propelled	£6
Exceeding 6 horse power	£1 for each unit or part of a unit of horse power.

If any person proves to the satisfaction of the authority charged with levying the duty that he has paid in respect of any vehicle the duty chargeable under this paragraph, and that the engine of the vehicle was constructed before the first day of January nineteen hundred and thirteen, he shall be entitled to repayment of twenty-five per cent. of the duty paid.

THIRD SCHEDULE

Section 32.

CONSEQUENTIAL AND MINOR AMENDMENTS OF INCOME TAX ACT, 1918

Enactments to be amended.	Nature of Amendment.
Section 4	The words "two thousand pounds" shall be substituted for the words " two thousand five hundred pounds.

NOTE.—In this schedule the expression " allowance or deduction" means any allowance, deduction, or reduction of rate made or allowed under sections sixteen to twenty-three, both inclusive, of this Act.

Enactments to be amended.	Nature of Amendment.
Section 5	For the words " estimated for the purposes of exemption or abatement under this Act " there shall be substituted the words "required to be estimated in a return made in connection with any claim for a deduction from assessable income."
Section 16	A reference to any allowance or deduction shall be substituted for the reference to any exemption, abatement or relief under the preceding provisions of Part III. of the Income Tax Act, 1918.
Section 17	The words " allowance or deduction " shall be substituted for the words "exemption, abatement."
Section 18	The words "the Income Tax Acts" shall be , substituted for the words "any exemption," abatement, or relief under this Act."
Section 19	A reference to any claim for an allowance or deduction shall be substituted for the reference to the claim under the preceding provisions of Part III. of the Income Tax Act, 1918.
Section 20	A reference to any allowance or deduction shall be substituted for the reference to any exemption, abatement, or relief under the preceding provisions of Part III. of the Income Tax Act, 1918.
Section 22	A reference to any allowance or deduction shall be substituted for the reference to any exemption, abatement, or relief which is dependent wholly or partially on total annual income.
Section 23	The words " allowance or deduction" shall be substituted for the words "exemption, abatement, or relief."
Section 27	A reference to any allowance or deduction shall be substituted for the references to any exemption, abatement, or relief under the preceding provisions of Part III. of the Income Tax Act, 1918.
Section 28	A reference to claims for any allowance or deduction shall be substituted for the reference to claims under the preceding

NOTE.—In this schedule the expression " allowance or deduction" means any allowance, deduction, or reduction of rate made or allowed under sections sixteen to twenty-three, both inclusive, of this Act.

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Enactments to be amended.	Nature of Amendment.
	provisions of Part III. of the Income Tax Act, 1918.
Section 29	The words " allowance or deduction " shall be substituted for "exemption, abatement."
Section 30	A reference to any allowance or deduction shall be substituted for the reference to any exemption, abatement, or relief therein before described in the Income Tax Act, 1918.
Section 32	In subsection (2) the word " annual " shall be omitted. In paragraph (a) of subsection (3) the word " chargeable" shall be omitted, and the words "the provisions of the Income Tax Acts" shall be substituted for the words "this Act." Paragraph (b) of subsection (3) shall be omitted. Subsection (4) shall be omitted.
Section 39	The following shall be substituted for proviso (i) to paragraph (b) of subsection (3). "Any such interest shall be chargeable under Case III. of Schedule D."
Section 105	In paragraph (b) of subsection (1) the words " one hundred and fifty pounds " shall be substituted for the words "the sum for "the time being fixed as the limit for total " exemption from tax."
Section 236	The words " allowance or deduction " shall be substituted for the words "exemption, abatement."
First Schedule	In paragraph (5) of Rule 8 of No. V. in Schedule A. the words " the Income Tax Acts which relate to claims for any allowance or deduction" shall be substituted for the words "this Act which relates to claims for exemption, abatement, or relief."
Fifth Schedule	In paragraph XVII. a reference to any allowance or deduction shall be substituted for the reference to any exemption, abatement, or relief, dependent on total income.

NOTE.—In this schedule the expression " allowance or deduction" means any allowance, deduction, or reduction of rate made or allowed under sections sixteen to twenty-three, both inclusive, of this Act.

FOURTH SCHEDULE

Section 64.

ENACTMENTS REPEALED

Session and Chapter.	Short Title.	Extent of Repeal.
59 & 60 Vict. c. 36.	The Locomotives on Highways Act, 1896.	Section eight, as from the 1st day of January 1921.
62 & 63 Vict. c. 9.	The Finance Act, 1899.	Section two.
10 Edw.7. c. 8.	The Finance (1909 -10) Act, 1910.	Sections one to three; subsection (1) of section four; in subsection (2) of section four the words " for the " purpose of the assessment of duty " thereon," and the words " and " to pay interest at the rate of " five per cent. per annum on any " duty ultimately payable by him " as from the date on which the " instrument has been executed " ; in subsection (3) of section four the words from "(a) either" to "assessment or," and the words from " which in their opinion " to the end of the subsection; subsection (4) of section four; in subsection (5) of section four the words from " and with respect " to the end of the subsection; subsection (6) of section four and in subsection (7) of section four the words from " but the Commissioners " to the end of the subsection ; sections five to nineteen ; in subsection (4) of section twenty-one the words from "or where" to " that duty," the words " or " increment value duty as the case " may be," the words " or reduction " and the words " or reduction as the case may be" ; sections twenty-two, twenty-three, twenty-five to twenty-nine; subsection (4) of section thirty-one; section thirty-two; in subsection (1) of section thirty-five the words

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Session and Chapter.	Short Title.	Extent of Repeal.
1 & 2 Geo. 5. c. 2.	The Revenue Act, 1911.	from " and any increment " to the end of the subsection; sections thirty-six to forty; in section forty-one the definitions of " rent-charge," " rent," " incumbrance," " fixed charge," " owner," and "agriculture"; in paragraph (1) of section forty-two the definition of " rent," " rentcharge," " owner," " feeholder," and " incumbrance " ; paragraph (3) of section forty-two to "accordingly"; section sixty-two ; in section seventy-three the words " the conveyance or transfer " of any stock or marketable security as defined by section one " hundred and twenty-two of that " Act or to " and " as from the 1st day " of January, 1921, section eighty -"four; as from the 1st day of "July, 1921, section eighty-five; " as from the 1st day of January, " 1921, section eighty-six; and as " from the 1st day of July, 1921, " the Fifth Schedule."
1 & 2 Geo. 5. c. 48.	The Finance Act, 1911.	Sections one to six. As from the 1st day of January, 1921, section eleven; and as from the 1st day of July, 1921, section twelve.
2 & 3 Geo. 5. c. 8.	The Finance Act, 1912.	Section ten.
5 & 6 Geo. 5. c. 62.	The Finance Act, 1915.	Section five.
5 & 6 Geo. 5. c. 89.	The Finance (No. 2) Act, 1915.	Subsection (5) of section twenty-one; section forty-nine; as from the 1st day of January, 1921, subsections (1) and (2) of section ten; and as from the 1st day of July, 1921, subsection (3) of section ten and section fourteen.

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Session and Chapter.	Short Title.	Extent of Repeal.
6 & 7 Geo. 5. c. 24.	The Finance Act, 1916.	Sections thirteen and fourteen as from the 1st day of January, 1921.
7 & 8 Geo. 5. c. 31.	The Finance Act, 1917.	Section nine as from the 1st day of January, 1921.
8 & 9 Geo. 6. c. 15.	The Finance Act, 1918.	Sections eighteen to twenty.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Sections nine to thirteen; subsections (1) and (2) of section fourteen; sections fifteen; twenty-one, twenty-four, twenty-six, thirty-one, forty-two, fifty, fifty-two, and fifty-five.
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	Sections three, twenty, twenty-one, twenty-three, twenty-seven; and the First Schedule.