Status: This is the original version (as it was originally enacted).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

SCHEDULES

THIRD SCHEDULE

Section 18.

AMENDED RATES OF DUTY IN THE CASE OF CERTAIN MECHANICALLY PROPELLED VEHICLES

PART I PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 1 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920

Description of vehicle.	Rate of duty.		
	£	S.	d.
1. Cycles (including motor scooters and cycles with an attachment for propelling them by mechanical power) not exceeding 8 cwt. in weight unladen:—			
(a) Bicycles—			
Where the cylinder capacity of the engine thereof—			
(i) does not exceed 150 cubic centimetres	0	12	0
(ii) exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	1	2	6
(iii) exceeds 250 cubic centimetres—			
in a case where the bicycle is one in respect of which a licence was taken out before the first day of January, nineteen hundred and thirty-	1	2	6

The duty chargeable under sub-paragraph (b) of this paragraph in respect of any bicycle shall be chargeable in addition to the duty chargeable on the bicycle under sub-paragraph (a) of this paragraph.

Status: This is the original version (as it was originally enacted).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

Description of vehicle.	Rate of duty.		
three, and does not exceed 224 lbs. in weight unladen			
in any other case	2	5	0
(b) Bicycles, if used for drawing a trailer or sidecar	0	15	0
(c) Tricycles	4	0	0

The duty chargeable under sub-paragraph (b) of this paragraph in respect of any bicycle shall be chargeable in addition to the duty chargeable on the bicycle under sub-paragraph (a) of this paragraph.

PART II

PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 6
OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920

Description of vehicle.	Rate of duty.			
	£	S.	d.	
6. Any vehicles other than those charged with duty under the foregoing provisions of this Schedule:				
Electrically propelled vehicles	4	10	0	
Other vehicles—				
not exceeding 6 horse-power	4	10	0	
exceeding 6 horse-power—				
for each unit or part of a unit of horsepower	0	15	0	