



# Finance Act 1934

## 1934 CHAPTER 32

### PART I

#### CUSTOMS AND EXCISE

#### **18 Amendments as to licences for mechanically propelled vehicles**

- (1) As from the first day of January, nineteen hundred and thirty-five, section thirteen of the Finance Act, 1920 (which imposes duties of excise in respect of mechanically propelled vehicles) shall have effect as if the paragraphs set out in Parts I and II of the Third Schedule to this Act were respectively substituted for paragraphs 1 and 6 of the Second Schedule to that Act and as if there were inserted at the end of paragraph 5 of the said Second Schedule the following provision :—

“For the purposes of this paragraph the expression ' trailer ' shall not include an appliance not exceeding five hundredweight in weight which is constructed and used solely for the purpose of distributing on the road loose untreated gritting material.”

- (2) Nothing in the last foregoing subsection shall affect the paragraph inserted at the end of the said Second Schedule by subsection (1) of section six of the Finance Act, 1930, and that paragraph shall be numbered 7.
- (3) Where a licence taken out for a mechanically propelled vehicle is surrendered on or after the first day of August, nineteen hundred and thirty-four, the fees chargeable under subsection (1) of section eighteen of the Finance Act, 1,924, in respect of the surrender shall not be charged.