



Finance Act 1948

1948 CHAPTER 49

PART I

CUSTOMS AND EXCISE.

18 Partial remission of mechanically propelled vehicles duty in certain cases.

- (1) Where, before such date as may be specified by order of the Treasury, a licence under section thirteen of the Finance Act, 1920, is issued in respect of either—
- (a) a vehicle, being a bicycle or a tricycle, which is chargeable with duty under paragraph 1 of the Second Schedule to that Act, and which is not constructed or adapted to use as fuel any fuel other than light oils ; or
 - (b) a, vehicle chargeable with duty under paragraph 6 of that Schedule, which is not constructed or adapted to use as fuel any fuel other than light oils,
- and the condition specified in subsection (2) of this section is fulfilled, the licence shall be issued on payment of half only of the duty chargeable and the other half of the duty chargeable shall be remitted, but a licence so issued shall become void on that condition ceasing to be fulfilled.
- (2) The said condition is that either—
- (a) no coupons, except standard ration coupons, have been issued in respect of the vehicle to the person in whose name it is registered under the Roads Act, 1920 ; or
 - (b) it is certified by a person authorised in that behalf by the Minister of Fuel and Power that every coupon so issued, other than a standard ration coupon, has been delivered up unused to that Minister in accordance with the orders of that Minister for the time being in force in respect of the control of motor fuel; or
 - (c) the period of the validity of every coupon so issued, other than a standard ration coupon or a coupon so certified as aforesaid, to have been so delivered up unused, has expired :

Provided that where—

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- (i) coupons other than standard ration coupons have been so issued for any period; and
- (ii) it is certified by a person authorised as aforesaid that some of those coupons have been delivered up unused as aforesaid before the expiration of that period,

the period of the validity of all those coupons shall be treated for the purposes of this section (but not for any other purpose) as expiring on such date as may be specified in the certificate, being the date by which so much only of that period remains as bears to the whole thereof the same proportion as the number of units of fuel covered by the coupons which are delivered up unused bears to the number of units of fuel which were covered by all the said coupons.

- (3) On the surrender of a licence in respect of which there has been a remission of duty under this section, the repayment of duty, if any, falling to be made under section eighteen of the Finance Act, 1924, shall be computed by reference to the duty chargeable as diminished by the amount of the remission.
- (4) In this section, the expressions " coupon " and " standard ration coupon " have the same meanings as for the purposes of the orders of the Minister of Fuel and Power from time to time in force in respect of the control of motor fuel, and the expression " light oils " has the meaning assigned to it by subsection (3) of section two of the Finance Act, 1928.
- (5) This section shall be deemed to have had effect as from the first day of June, nineteen hundred and forty-eight.