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SCHEDULES.

EIGHTH SCHEDULE

Section 9.

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		17	6
(ii) exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	1	17	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-three, and does not	1	17	6

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Description of vehicle.	Rate of duty.		
	£	S.	d.
exceed 224 lbs. in weight unladen			
In any other case	3	15	0
(b) Bicycles, if used for drawing a trailer or sidecar	1	5	0
(c) Tricycles—			
Neither constructed nor adapted for use nor used for the carriage of a driver or a passenger	2	0	0
Other tricycles	5	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	7	10	0	
Other vehicles—				
Not exceeding 6 horse-power	7	10	0	
Exceeding 6 horse-power—				
For each unit or part of a unit of horsepower	1	5	0	