



# Finance (No. 2) Act 1945

## 1945 CHAPTER 13

### PART I

#### PURCHASE TAX, CUSTOMS AND EXCISE.

##### *Mechanically Propelled Vehicles.*

#### **4 Amendment as to grading of certain of the rates of excise duty on mechanically propelled hackney and goods vehicles, etc..**

- (1) For the purpose of providing, as respects the duties of excise chargeable in respect of mechanically propelled vehicles,—
  - (a) for the grading of certain of the rates of the said duties which are graded ' according to seating capacity, or to weight unladen, by reference to units consisting respectively of a single person and of one quarter of a ton, in lieu of by reference to larger units;
  - (b) for revoking such of the rates of the said duties as are chargeable in respect of vehicles by reference to their not being fitted entirely with pneumatic tyres; and
  - (c) for making certain formal amendments in the provisions by which the said duties are charged;

section thirteen of the Finance Act, 1920 (which imposes the said duties) shall, as from the first day of January, nineteen hundred and forty-six, have effect subject to the subsequent provision of this section.

- (2) The said section thirteen shall have effect as respects vehicles of the descriptions specified in paragraph 3 of the Second Schedule to the said Act (which paragraph relates to hackney carriages) as if the paragraph set out in Part I of the Second Schedule to this Act were substituted for that paragraph.
- (3) The said section thirteen shall have effect as respects vehicles of the descriptions specified in sub-paragraphs (a), (b) and (c) of paragraph 5 of the Second Schedule to the said Act (which paragraph relates to goods vehicles) as if for the rates of duty

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specified in those sub-paragraphs there were substituted the rates of duty specified in Part II of the Second Schedule to this Act.

- (4) The rates of the duties chargeable under the said section thirteen in respect of goods vehicles used solely within the area of a local authority by that local authority, or by any person' acting in pursuance of a contract with that local authority, for the purpose of cleansing or watering roads or cleansing gullies shall be those specified in Part III of the Second Schedule to this Act, in lieu of those specified in sub-paragraphs (a) and (d) of the paragraph numbered 5 in the Third Schedule to the Finance Act, 1928, and—
- (a) such vehicles shall be excepted from the descriptions of vehicles specified in sub-paragraph (c) of paragraph 5 of the Second Schedule to the Finance Act, 1920, and, if used for drawing a trailer, from sub-paragraph (d) thereof;
  - (b) the proviso to section twenty-five of the Finance Act, 1933 (by virtue of which such vehicles are excepted as aforesaid), shall be repealed:

Provided that the said duties in respect of such vehicles shall be deemed for all purposes to be chargeable under paragraph 5 of the Second Schedule to the Finance Act, 1920.

## **5 Charge of excise duty on certain mechanically propelled vehicles by reference to cylinder capacity in lieu of horse-power.**

- (1) Section thirteen of the Finance Act, 1920, shall have effect as if the following proviso were inserted at the end of paragraph 6 of the Second Schedule to that Act, that is to say,—

“Provided that, notwithstanding anything in the preceding provisions of this paragraph, the duty to be charged in respect of a vehicle falling within this paragraph which derives its motive power wholly from an internal combustion engine worked by a cylinder or cylinders shall, if the vehicle is registered under the Roads Act, 1920, for the first time on or after the appointed day, be charged at a rate for each unit or part of a unit of the cylinder capacity of the vehicle equal to four-fifths of the rate fixed by this paragraph for each unit or part of a unit of horse-power, so however that if duty so charged in respect of the vehicle would be less than duty charged in respect thereof at the rate fixed by this paragraph for a vehicle not exceeding 6 horse-power, the rate of the duty to be charged in respect of the vehicle shall be the last-mentioned rate.

For the purposes of this proviso—

- (a) a unit of cylinder capacity shall be one hundred cubic centimetres;
- (b) the appointed day shall be such day as the Treasury may by order appoint.”

- (2) In—

- (a) subsection (3) of section thirteen of the Finance Act, 1920 (which confers power to make regulations as to the calculation of a unit of horse-power);
- (b) subsection (3) of section thirteen of the Roads Act, 1920 (which relates to the burden of proof in respect of certain matters in proceedings relating to licences under the Finance Act, 1920); and
- (c) paragraph (f) of section twelve of the Road Traffic Act, 1934 (which provides for the avoidance of restrictions by reference to certain matters on the scope of insurance against third-party risks);

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after the words " horse-power " there shall be inserted the words " or cylinder capacity "  
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**6 Amendment as to rate of excise duty on electrically propelled bicycles.**

As from the first day of January, nineteen hundred and forty-six, section thirteen of the Finance Act, 1920, shall have effect as if, in paragraph 1 of the Second Schedule to that Act (which relates to cycles)—

- (a) the following sub-paragraph were inserted after sub-paragraph (a), namely—
  - “(aa) Bicycles which are electrically propelled: 17s. 6d.”;
- (b) for the words "sub-paragraph (a) of this paragraph " there were substituted the words " sub-paragraph (a) or (aa) of this paragraph ".