

SCHEDULES.

SECOND SCHEDULE

Section 4.

RATES OF EXCISE DUTY ON CERTAIN MECHANICALLY PROPELLED VEHICLES.

PART I

PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 3 OF
THE SECOND SCHEDULE TO THE FINANCE ACT, 1920.

“Description of vehicles.		Rate of duty.	
(a) Hackney carriages being tramcars		15s.	
(b) Other hackney carriages—			
<i>Seating capacity of vehicle.</i>			
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
<i>Exceeding.</i>	<i>Not exceeding.</i>	<i>Initial.</i>	<i>Additional for each person in excess of the number in column 1.</i>
—	4 persons	£10	—
4 persons	8 persons	£12	—
8 persons	26 persons	£12	£2
26 persons	32 persons	£48	£1 12S.
32 persons	—	£57 12S.	£1 4S.”

For the purposes of this paragraph—

- (1) The number of persons mentioned does not include the driver of the vehicle;
- (2) The seating capacity of a vehicle shall be determined in accordance with regulations made under section twelve of the Roads Act, 1920;
- (3) The expression "hackney carriage" means a mechanically propelled vehicle standing or plying for hire, and includes any mechanically propelled vehicle let for hire by a person whose trade it is to sell mechanically propelled vehicles or to let mechanically propelled vehicles for hire provided that the vehicle is not let for a period amounting to three months or more.

Status: This is the original version (as it was originally enacted).

PART II

RATES OF DUTY ON GOODS VEHICLES CHARGEABLE UNDER SUB-PARAGRAPHS (A), (B) AND (C) OF PARAGRAPH 5 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920.

Weight unladen of vehicle.		Rate.	
1	2	3	4
Exceeding.	Not exceeding.	Initial.	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 1.
<i>Rates chargeable under sub-paragraph (a) of paragraph 5 (Farmers Vehicles).</i>			
—	12 cwt.	£10	—
12 cwt.	1 ton	£11	—
1 ton	2 ½ tons	£11	10S.
2 ½ tons	3 tons	£14	£1
3 tons	—	£16	10S.
<i>Rates chargeable under sub-paragraph (b) of paragraph 5 (Showmen's Special Vehicles)</i>			
—	12 cwt.	£10	—
12 cwt.	1 ton	£12	—
1 ton	—	£12	£1
<i>Rates chargeable under sub-paragraph (c) (i) of paragraph 5 (Other Goods Vehicles electrically propelled).</i>			
—	12 cwt.	£10	—
12 cwt.	1 ton	£15	—
1 ton	2 tons	£15.	£1 5 S.
2 tons	3 tons	£20.	£2 10S.
3 tons	6 tons	£30	£1 5 S.
6 tons	—	£45	£2 10S.
<i>Rates chargeable under sub-paragraph (c) (ii) of paragraph 5 (Other Goods Vehicles propelled by steam or using gas as fuel).</i>			
—	12 cwt.	£10	—
12 cwt.	1 ton	£15	—
1 ton	3 tons	£15	£2 10S.
3 tons	4 tons	£35	£3 15 S.
4 tons	6 tons	£50	£5
6 tons	—	£90	£3 15 S.
<i>Rates chargeable under sub-paragraph (c) (iii) of paragraph 5 (Other Goods Vehicles to which the foregoing Rates do not apply).</i>			

Weight unladen of vehicle.		Rate.	
1	2	3	4
Exceeding.	Not exceeding.	Initial.	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 1.
—	12 cwt.	£10	—
12 cwt.	1 ton	£15	—
1 ton	3 tons	£15	£2 10S.
3 tons	4 tons	£35	£3 15 S.
4 tons	—	£50	£5

PART III

RATES OF DUTY ON GOODS VEHICLES BEING LOCAL AUTHORITIES' WATERING VEHICLES.

Weight unladen of vehicle.		Rate.	
1	2	3	4
Exceeding.	Not exceeding.	Initial.	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 1.
<i>Rates on Vehicles Electrically Propelled.</i>			
—	1 ¼ tons	£6	—
1 ¼ tons	2 tons	£6	£2 6s. 8d.
2 tons	3 tons	£13	15S.
3 tons	4 tons	£16	16S.
4 tons	5 tons	£19 4S.	12S.
5 tons	—	£24	—
With an additional duty, in any case, if used for drawing a trailer, of £6.			
<i>Rates on Vehicles not Electrically Propelled.</i>			
—	12 cwt.	£10	—
12 cwt.	1 ton	£15	—
1 ton	2 tons	£15	£2 10S.
2 tons	2 ½ tons	£25	£1 10S.
2 ½ tons	3 tons	£28	£2
3 tons	4 tons	£32	£1 12S.

Status: This is the original version (as it was originally enacted).

Weight unladen of vehicle.		Rate.	
1	2	3	4
Exceeding.	Not exceeding.	Initial.	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 1.
4 tons	5 tons	£38 8S.	£1 4S.
5 tons	—	£48	—
		With an additional duty, in any case if used for drawing a trailer, of £6.	