



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*Status: This is the original version (as it was originally enacted).*

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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.