



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Mechanically Propelled Vehicles.

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);

Status: This is the original version (as it was originally enacted).

- (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);
- after the words " horse-power " there shall be inserted the words " or cylinder capacity "
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