



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Mechanically Propelled Vehicles.

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 ".