

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY ON CERTAIN VEHICLES NOT EXCEEDING 8 CWT. IN WEIGHT UNLADEN

PART I

- 1 Subject to paragraph 2 below, the annual rate of duty applicable to a mechanically propelled vehicle of a description specified in the first column of Part II of this Schedule, being a vehicle which does not exceed 8 hundredweight in weight unladen, shall be the rate specified in relation to vehicles of that description in the second column of the said Part II.
- 2 Where a bicycle the cylinder capacity of whose engine exceeds 250 cubic centimetres—
 - (a) is one for which a licence was taken out before the beginning of the year 1933, and
 - (b) does not exceed 224 pounds in weight unladen,it shall be treated for the purposes of this Schedule as having an engine of cylinder capacity exceeding 150, but not exceeding 250, cubic centimetres.
- 3 In this Schedule—
 - " bicycle " includes a motor scooter, a bicycle with an attachment for propelling it by mechanical power and a bicycle to which a side-car is attached ;
 - " tricycle " includes a motor scooter and a tricycle with an attachment for propelling it by mechanical power.