of the second month of the quarterly period shall be two-thirds of the full quarterly rate of duty or if the licence is taken out for a period commencing on or after the first day of the third month of the quarterly period shall be one third of the full quarterly rate of duty;

(b) In the case of cycles—

(i.) A licence may be taken out for any quarterly period on payment of twenty-seven and one half

per cent. of the full annual rate of duty;

- (ii.) A licence may be taken out for a period including either two or three consecutive quarterly periods and expiring on the thirty-first day of December in any year and the duty payable shall if the licence is taken out for a period commencing on or after the twenty-fifth day of March but before the first day of July be three times the full quarterly rate of duty, or shall if the licence is taken out for a period commencing on or after the first day of July be twice the full quarterly rate of duty.
- 5. The Road Vehicles (Part Year Licensing) (Northern Ireland) Order, 1922 (S. R. & O., N. I., 1922, No. 18), is revoked as from the date upon which this Order shall come into operation.
- 6. This Order shall come into operation on the first day of January, 1925, and shall remain in force until rescinded or modified by the Ministry of Home Affairs for Northern Ireland.

Given under the Seal of the Ministry of Home Affairs for Northern Ireland this tenth day of November, one thousand nine hundred and twenty four.

(L.S.)

(Signed) Geo. A. Harris, Assistant Secretary.

Payment of Proceeds of Duties by County Councils to Account of Ministry of Home Affairs.

Made by the Governor of Northern Ireland under the Roads Act, 1920, and the Finance Act (Northern Ireland), 1923.

1924. No. 78.

Whereas by Sections 1, 7 and 13, of the Roads Act, 1920, it is in effect enacted that there shall be paid into the Exchequer in such manner and in accordance with such directions as may be contained in any Order in Council under that Act—

(a) the duties levied by a County Council under the said Section 1;

- (b) all sums received by a County Council by way of fees for licences granted under Section 3 of the Motor Car Act, 1903, and all penalties recovered in respect of offences under the Motor Car Acts, 1896 and 1903;
- (c) all penalties and forfeitures recovered under or in pursuance of the Act whether by a County Council or by any other person.

And whereas by the Road Vehicles (Registration and Licensing) Order, 1921, His Majesty was pleased by Order in Council to direct the manner in which moneys levied under the Roads Act, 1920, are to be paid into the Exchequer:

And whereas by the Government of Ireland Act, 1920, and Orders made thereunder, it is provided that the services relating to roads in Northern Ireland are vested in the Ministry of Home Affairs for Northern Ireland:

And whereas by Section 8 of the Finance Act (Northern Ireland), 1923, it is enacted that the provisions of the Roads Act, 1920, with respect to the Road Fund (Northern Ireland) shall have effect as if the following paragraph were added to Sub-section 4 of Section 3 of that Act—

"(f) such sums as the Ministry of Home Affairs for Northern Ireland may from time to time certify as being required for the satisfaction of claims (whether arising under this Act or the Finance Act, 1920) for repayment in connection with any of the duties on mechanically-propelled vehicles levied by County Councils under Section 1 of this Act, including the sums required for the reimbursement to County Councils of the amounts paid by them in connection with such repayments."

And whereas it is expedient that the Road Vehicles (Registration and Licensing) Order, 1921, should be amended and altered as in manner hereinafter appearing;

Now I, James Albert Edward, Duke of Abercorn, the Governor of Northern Ireland, by and with the advice and consent of His Majesty's Privy Council in Northern Ireland and by virtue of the powers vested in me by the said recited enactments and by all other powers in that behalf enabling me hereby order that the aforesaid Road Vehicles (Registration and Licensing) Order, 1921, shall be partially annulled and varied so that the following provisions shall take effect:—

- 1. Article 4 of the Order is hereby annulled and the following Article substituted therefor:—
 - "4. (1) Every County Council shall forthwith pay the proceeds of the said duties and all other sums received by the Council whether in composition for any penalty or forfeiture or otherwise which are payable into the Exchequer by

virtue of the Act, to the credit of an account to be opened under the title "Motor Tax (Northern Ireland) Account" in the name of the Ministry of Home Affairs for Northern Ireland (hereinafter referred to as "the Ministry") at the Bank at which the Council keeps its other accounts, and all sums standing to such account shall, on the instructions of the Ministry, be remitted from time to time to the Exchequer of Northern Ireland.

- (2) If an arrangement is made by the Ministry for the exercise and performance on its behalf of any powers or duties of the Ministry in respect of the levying of the said duties by Officers of a department of the Government of the United Kingdom (hereinafter referred to as the "Department"), the Department shall pay the amount of the duties received by it in respect of licences for mechanically-propelled vehicles issued by its officers to the credit of the Exchequer of Northern Ireland at such convenient times as may be arranged by it with the Ministry, and shall from time to time certify to the Ministry the total amount of duties collected in respect of each description of licence and the amounts due and paid by it to the Exchequer of Northern Ireland. The Department may, if it thinks fit, vary such certificate, and any certificate of the Department shall, subject to any variation which may be made by a subsequent certificate, be conclusive evidence of the matters stated therein.
- (3) Any sums received by a clerk of petty sessions in respect of penalties or forfeitures which by the Act are to be paid into the Exchequer shall be remitted to the Ministry (with a return in such form as may from time to time be directed by the Minister of Finance for Northern Ireland) and shall be transferred by the Ministry to the Exchequer of Northern Ireland."
- 2. This Order may be cited as The Road Vehicles (Registration and Licensing) (Amendment) Order (Northern Ireland), 1924.

Given at Clandeboye, Co. Down, this twenty-fourth day of October, nineteen hundred and twenty-four.

By His Grace's Command.

(Signed)

James Craig, R. Dawson Bates, William Moore, Richard Best,