

Status: Point in time view as at 06/09/1991. This version of this part contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Vehicles (Excise) Act 1971 (Repealed 1.9.1994), Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 2

ANNUAL RATES OF DUTY ON HACKNEY CARRIAGES

PART I

- 1 The annual rate of duty applicable to a hackney carriage . . . ^{F1} shall, subject to paragraph 3 below, be the rate specified . . . ^{F1}^{F2} in relation to its seating capacity in the Table in] Part II of this Schedule.

Textual Amendments

- F1** Words repealed (16.4.1975) by Finance (No. 2) Act 1975 (c. 45), Sch. 14 Pt. II
F2 Words substituted by Finance Act 1989 (c. 26, SIF 107:2), s. 6(2)(7) (in relation to licences taken out after 14.3.1989)

- 2 For the purposes of this Schedule, the seating capacity of a vehicle shall be determined in accordance with regulations under this Act.
- 3 Where a hackney carriage is partly used for private purposes, that is to say, otherwise than for the purpose of carrying passengers for hire or reward or of being let for hire, duty shall (if apart from this paragraph it would be less) be chargeable by virtue of this Schedule at a rate equal to that which would be chargeable in respect of that hackney carriage if Schedule 5 to this Act were applicable to it instead of this Schedule.
- 4 Duty shall not be chargeable by virtue of this Schedule in respect of a vehicle chargeable with duty by virtue of Schedule 1 to this Act.

VALID FROM 01/10/1991

- ^{F3}5 (1) A vehicle falling within this Schedule shall not be chargeable with duty at the rate appropriate to a hackney carriage unless a licence granted under Article 61 of the Road Traffic (Northern Ireland) Order 1981 is in force with respect to that vehicle.
- (2) This paragraph applies only to Northern Ireland.]

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Textual Amendments

F3 Sch. 2 Pt. I para. 5 added (1.10.1991) by Finance Act 1991 (c. 31), s. 10, **Sch. 3 Pt. I para.21**; S.I. 1991/2021, **art.2**.

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