

## SCHEDULES

### SCHEDULE 2

#### ANNUAL RATES OF DUTY ON HACKNEY CARRIAGES

##### PART I

- 1 The annual rate of duty applicable to a hackney carriage of any description shall, subject to paragraph 3 below, be the rate specified in relation to carriages of that description in the second column of Part II of this Schedule.
- 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.