

SCHEDULES

SCHEDULE 1

Section 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.

PART II

Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres; electrically propelled bicycles; electrically propelled tricycles which do not exceed 165 pounds in weight unladen	2.50
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) and vehicles (other than	5.00

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Description of vehicle	Rate of duty
mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger	
3. Bicycles and tricycles not in the foregoing paragraphs	10.00

SCHEDULE 2

Section 1.

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.

PART II

Description of vehicle	Rate of duty
	£
1. Hackney carriages being tramcars	0.75
2. Other hackney carriages	12.00 with an additional 50p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

SCHEDULE 3

Section 1.

ANNUAL RATES OF DUTY ON TRACTORS, ETC.

PART I

- 1 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 shall, according to the unladen weight of the vehicle as set out in the second and third columns of that Table, be the initial rate specified in relation to vehicles of that description and that weight in the fourth column of that Table together with any additional rate so specified in the fifth column of that Table.
- 2 (1) In this Schedule "agricultural machine" means a locomotive ploughing engine, tractor, agricultural tractor or other agricultural engine which is not used on public roads for hauling any objects, except as follows, that is to say—
- (a) for hauling its own necessary gear, threshing appliances, farming implements, a living van for the accommodation of persons employed in connection with the vehicle, or supplies of water or fuel required for the purposes of the vehicle or for agricultural purposes ;
 - (b) for hauling, from one part of a farm to another part of that farm, agricultural or woodland produce of, or articles required for, the farm ;
 - (c) for hauling, within 15 miles of a farm in the occupation of the person in whose name the vehicle is registered under this Act, agricultural or woodland produce of that farm, or agricultural or woodland produce of land occupied with that farm, or fuel required for any purpose on that farm or for domestic purposes by persons employed on that farm by the occupier of the farm ;
 - (d) for hauling articles required for a farm by the person in whose name the vehicle is registered as aforesaid, being either the owner or occupier of the farm or a contractor engaged to do agricultural work on the farm by the owner or occupier of the farm, or for hauling articles required by that person for land occupied by him with a farm;
 - (e) for hauling, within 15 miles of a forestry estate in the occupation of the person in whose name the vehicle is registered as aforesaid, agricultural or woodland produce of that estate or fuel required for any purpose on that estate or for domestic purposes by persons employed on that estate by the occupier of the estate, or for hauling articles required for such a forestry estate by the occupier of the estate ;
 - (f) for hauling, within 15 miles of a farm in the occupation of the person in whose name the vehicle is registered as aforesaid, material to be spread on roads to deal with frost, ice or snow;
 - (g) for hauling, for the purpose of clearing snow, a snow plough or similar contrivance.
- (2) In this paragraph—
- (a) any reference to a farm includes a market garden ;
 - (b) any reference to woodland produce includes the wood and other produce of trees which are not woodland trees;
 - (c) any reference to articles required for a farm, forestry estate or other land includes articles which are or have been required for doing work on and for the purposes of the farm, forestry estate or other land, except that—

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- (i) the reference to articles required for a farm by a contractor engaged to do agricultural work on the farm shall include only articles required for the farm in connection with that work, and
 - (ii) the reference to articles required for land occupied with a farm shall include only articles required for the land in connection with the doing on the land of any agricultural or forestry work (including the getting and carrying away of any woodland produce);
 - (d) any reference to the owner of a farm includes any person having any estate or interest in land comprised in the farm.
- 3 In this Schedule " digging machine " means a vehicle designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—
- (a) is used on public roads only for that purpose or for the purpose of proceeding to and from the place where it is to be used for that purpose ; and
 - (b) when so proceeding, neither carries nor hauls any load than such as is necessary for its propulsion or equipment.
- 4 In this Schedule " mobile crane" means a vehicle designed and constructed as a mobile crane which—
- (a) is used on public roads only either as a crane in connection with work being carried on on a site in the immediate vicinity or for die purpose of proceeding to and from a place where it is to be used as a crane ; and
 - (b) when so proceeding neither carries nor hauls any load than such as is necessary for its propulsion or equipment.
- 5 In this Schedule " works truck " means a goods vehicle (within the meaning of Schedule 4 to this Act) designed for use in private premises and used on public roads only for carrying goods between such premises and a vehicle on a road in the immediate vicinity, or in passing from one part of any such premises to another or to other private premises in the immediate vicinity, or in connection with road works while at or in the immediate vicinity of the site of such works.
- 6 In this Schedule " haulage vehicle" means a vehicle (other than one described in any of the foregoing paragraphs) which is constructed and used on public roads for haulage solely and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment.
- 7 In this Schedule " showman's vehicle " means a vehicle registered under this Act in the name of a person following the business of a travelling showman and used solely by him for the purposes of his business and for no other purpose.

Status: This is the original version (as it was originally enacted).

PART II

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
			£	£
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines.	—	—	5.00	—
2. Haulage vehicles, being showmen's vehicles.	—	7 ¼ tons	47.00	—
	7 ¼ tons	8 tons	56.25	—
	8 tons	10 tons	65.50	—
	10 tons	—	65.50	9.50
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	60.00	—
	2 tons	4 tons	108.00	—
	4 tons	6 tons	148.50	—
	6 tons	7 ¼ tons	189.00	—
	7 ¼ tons	8 tons	229.50	—
	8 tons	—	229.50	40.50

SCHEDULE 4

Section 1.

ANNUAL RATES OF DUTY ON GOODS VEHICLES

PART I

- (1) Subject to the provisions of this Schedule, the annual rate of duty applicable to a goods vehicle of a description specified in the first column of Table A in Part II of this Schedule shall, according to the unladen weight of the vehicle as set out in the second and third columns of that Table, be the initial rate specified in relation to vehicles of that description and that weight in the fourth column of that Table together with any additional rate so specified in the fifth column of that Table.

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- (2) Subject to the provisions of this Schedule, if a goods vehicle of a description specified in the first column of Table B in Part II of this Schedule is used for drawing a trailer, the annual rate of duty applicable thereto in accordance with the foregoing sub-paragraph shall be increased by the amount specified in the fourth column of that Table in relation to vehicles of that description or, where the unladen weight of the vehicle is set out in the second and third columns of that Table, by the amount so specified in relation to vehicles of that description and weight.
- 2 Where a goods vehicle is partly used for private purposes, that is to say, otherwise than for the conveyance of goods or burden for hire or reward or for or in connection with a trade or business (including the performance by a local or public authority of its functions), 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 goods vehicle if Schedule 5 to this Act were applicable to it instead of this Schedule.
- 3 Duty shall not be chargeable by virtue of this Schedule—
- (a) in respect of a vehicle chargeable with duty by virtue of Schedule 1 to this Act;
 - (b) in respect of an agricultural machine as being a goods vehicle by reason of the fact that it is constructed or adapted for use and used for the conveyance of fanning or forestry implements fitted thereto for operation while so fitted;
 - (c) in respect of a mobile crane or works truck ; or
 - (d) in respect of a vehicle which, though constructed or adapted for use for the conveyance of goods or burden, is not used for the conveyance thereof for hire or reward or for or in connection with a trade or business (including the performance by a local or public authority of its functions).
- 4 Without prejudice to paragraph 2 above a vehicle shall be treated for the purposes of this Schedule as a farmer's goods vehicle notwithstanding that it is partly used for private purposes as denned in the said paragraph 2 if, apart from that use, it would be a farmer's goods vehicle as defined in this Schedule.
- 5 (1) A mechanically propelled vehicle constructed or adapted for use and used for the conveyance of a machine or contrivance and no other load except articles used in connection with the machine or contrivance, not being a vehicle for which an annual rate of duty is specified in Schedule 3 to this Act, shall, notwithstanding that the machine or contrivance is built in as part thereof, be chargeable with duty at the rate which would be applicable if the machine or contrivance were burden and were not included in the unladen weight of the vehicle.
- (2) A mobile concrete mixer which, but for its conveyance of the materials used by it in mixing concrete, would fall within the foregoing sub-paragraph, shall be chargeable with duty in accordance with that sub-paragraph and shall be so chargeable at the rate which would be applicable thereunder if so much of the weight of its built-in machine or contrivance as exceeds 30 hundredweight were burden and were not included in the unladen weight of the vehicle.
- 6 (1) Where a goods vehicle used for drawing a trailer has the trailer attached to it by partial superimposition, the vehicle and trailer shall, for the purpose of determining the annual rate of duty applicable to the vehicle, be treated as if they together formed a single vehicle, and the increase of duty provided for by paragraph 1(2) above shall not be chargeable.

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- (2) The increase of duty provided for by the said paragraph 1(2) shall not be chargeable by reason of the use of a goods vehicle for drawing any vehicle which, if mechanically propelled, would be exempt from duty by virtue of section 4(1)(f) or (k) of this Act.
- 7 (1) This paragraph and paragraph 8 below apply to agricultural machines which do not draw trailers.
- (2) Subject to the provisions of this paragraph and the said paragraph 8, a vehicle to which this paragraph applies shall not be chargeable with duty by virtue of this Schedule by reason of the fact that it is constructed or adapted for use and used for the conveyance of such goods or burden as are hereinafter mentioned if they are carried in or on not more than one appliance, the appliance is fitted either to the front or to the back of the vehicle and the following conditions are satisfied:—
- (a) the appliance must be removable ;
- (b) the area of the horizontal plane enclosed by vertical lines passing through the outside edges of the appliance must not, when the appliance is in the position in which it is carried when the vehicle is travelling and the appliance is loaded, exceed 7 square feet if it is carried at the front or 15 square feet if it is carried at the back.
- (3) The goods or burden referred to in the foregoing sub-paragraph are any goods or burden the haulage of which is permissible under paragraph 2(1)(a) to (e) of Schedule 3 to this Act.
- (4) The foregoing provisions of this paragraph shall not apply to the use of a vehicle on a public road more than 15 miles from a farm in the occupation of the person in whose name the vehicle is registered under this Act.
- (5) The foregoing provisions of this paragraph shall not apply to three-wheeled vehicles, or to any vehicle such that the distance between the centre of the area of contact with the road surface of—
- (a) a back wheel, in a case where only one appliance is being used for the carriage of goods or burden, and is fitted to the back of the vehicle,
- (b) any wheel on one side of the vehicle, in any other case,
- and that of the nearest wheel on the other side is less than 4 feet.
- (6) For the purposes of this paragraph a vehicle having two wheels at the front shall, if the distance between them (measured between the centres of their respective areas of contact with the road) is less than 18 inches, be treated as a three-wheeled vehicle.
- 8 (1) The following provisions of this paragraph shall have effect in relation to any vehicle fitted with an appliance of any description prescribed for the purposes of all or any of sub-paragraphs (2) to (4) of this paragraph by regulations under this paragraph.
- (2) The limitation in paragraph 7(2) above to one appliance shall have effect as a limitation to two appliances of which at least one must be an appliance prescribed for the purposes of this sub-paragraph ; but if two appliances are used they must be fitted at opposite ends of the vehicle.
- (3) Regulations under this paragraph may provide for all or any of the following matters where an appliance prescribed for the purposes of this paragraph is being used, that is to say, that paragraph 7(2) above shall not apply unless the prescribed appliance is fitted to the prescribed end of the vehicle, or unless the use of the prescribed,

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or any, appliance is limited to prescribed goods or burden or to use in prescribed circumstances.

- (4) Regulations under this paragraph may provide that paragraph 7(2)(b) above shall not have effect in relation to appliances prescribed for the purposes of this sub-paragraph, but that in relation thereto paragraph 7(4) above shall have effect with the substitution of such shorter distance as may be prescribed.
- (5) In sub-paragraphs (2) to (4) of this paragraph references to use are references to use for the carriage of goods or burden; and regulations under this paragraph may make different provisions in relation to different descriptions of prescribed appliances.
- 9 (1) In this Schedule, unless the context otherwise requires—
- " agricultural machine " has the same meaning as in Schedule 3 to this Act;
 - " farmer's goods vehicle " means a goods vehicle registered under this Act in the name of a person engaged in agriculture and used on public roads solely by him for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purpose ;
 - " goods vehicle " means a mechanically propelled vehicle (including a tricycle as defined in Schedule 1 to this Act and weighing more than 8 hundredweight unladen) constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or otherwise ;
 - " mobile crane " has the same meaning as in Schedule 3 to this Act;
 - " showman's goods vehicle " means a showman's vehicle which is a goods vehicle and is permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of the show of the person in whose name the vehicle is registered under this Act;
 - " showman's vehicle " has the same meaning as in Schedule 3 to this Act;
 - " tower wagon " means a goods vehicle—
 - (a) into which there is built, as part of the vehicle, any expanding or extensible contrivance designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment; and
 - (b) which is neither constructed nor adapted for use nor used for the conveyance of any load, except such a contrivance and articles used in connection therewith;
 - " works truck " has the same meaning as in Schedule 3 to this Act.
- (2) In this Schedule " trailer " does not include—
- (a) an appliance constructed and used solely for the purpose of distributing on the road loose gritting material;
 - (b) a snow plough ;
 - (c) a road construction vehicle as defined in section 4(2) of this Act;
 - (d) a farming implement not constructed or adapted for the conveyance of goods or burden of any description, when drawn by a farmer's goods vehicle ;
 - (e) a trailer used solely for the carriage of a container for holding gas for the propulsion of the vehicle by which it is drawn, or plant and materials for producing such gas.

Status: This is the original version (as it was originally enacted).

PART II

TABLES SHOWING ANNUAL RATES OF DUTY ON GOODS VEHICLES

TABLE A

GENERAL RATES OF DUTY

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each $\frac{1}{4}$ on or part of a $\frac{1}{4}$ on in excess of the weight in column 2
			£	£
1. Farmers' goods vehicles.	—	12 cwt.	17.50	—
	12 cwt.	16 cwt.	19.25	—
	16 cwt.	1 ton	21.00	—
	1 ton	1 $\frac{1}{4}$ tons	22.75	—
	1 $\frac{1}{4}$ tons	2 $\frac{1}{2}$ tons	22.75	2.00
	2 $\frac{1}{2}$ tons	4 $\frac{1}{4}$ tons	32.75	2.50
	4 $\frac{1}{4}$ tons	5 $\frac{3}{4}$ tons	50.25	1.00
	5 $\frac{3}{4}$ tons	8 $\frac{1}{2}$ tons	56.25	1.25
2. Showmen's goods vehicles.	—	12 cwt.	17.50	—
	12 cwt.	16 cwt.	19.25	—
	16 cwt.	1 ton	21.00	—
	1 ton	3 tons	21.00	2.00
	3 tons	4 tons	37.00	2.25
	4 tons	5 tons	46.00	2.00
	5 tons	6 tons	54.00	1.75
	6 tons	—	61.00	2.00
3. Electrically propelled goods vehicles (other than farmers' goods vehicles or showmen's	—	12 cwt.	24.00	—
	12 cwt.	16 cwt.	26.25	—
	16 cwt.	1 ton	29.50	—
	1 ton	6 tons	29.50	3.00
	6 tons	7 tons	89.50	2.50

Status: This is the original version (as it was originally enacted).

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each $\frac{1}{4}$ on or part of a $\frac{1}{4}$ on in excess of the weight in column 2
goods vehicles); tower wagons.	7 tons	8 $\frac{1}{4}$ tons	99.50	2.75
	8 $\frac{1}{4}$ tons	—	113.25	3.00
4. Goods vehicles not included in any of the foregoing provisions of this Part of this Schedule.	—	12 cwt.	24.00	—
	12 cwt.	16 cwt.	30.00	—
	16 cwt.	1 ton	36.50	—
	1 ton	1 $\frac{1}{2}$ tons	36.50	6.50
	1 $\frac{1}{2}$ tons	2 tons	49.50	6.75
	2 tons	3 tons	63.00	7.50
	3 tons	4 tons	93.00	10.50
	4 tons	—	135.00	13.50

TABLE B

RATES OF DUTY ON GOODS VEHICLES USED FOR DRAWING TRAILERS

1. Description of vehicle	Weight unladen of vehicle		4. Rate of duty
	2. Exceeding	3. Not exceeding	
			£
1. Showmen's goods vehicles.	—	—	17.50
2. Electrically propelled goods vehicles (other than farmers' goods vehicles and showmen's goods vehicles); tower wagons.	—	1 $\frac{1}{2}$ tons	14.00
	1 $\frac{1}{2}$ tons	3 tons	24.00
	3 tons	—	27.00
3. Other goods vehicles .	—	1 $\frac{1}{2}$ tons	14.00
	1 $\frac{1}{2}$ tons	2 $\frac{1}{2}$ tons	24.00
	2 $\frac{1}{2}$ tons	4 tons	40.00

1. Description of vehicle	Weight unladen of vehicle		4. Rate of duty
	2. Exceeding 4 tons	3. Not exceeding —	
			54.00

SCHEDULE 5

Section 1.

ANNUAL RATES OF DUTY ON VEHICLES NOT
FALLING WITHIN SCHEDULES 1 TO 4 TO THIS ACT**PART I**

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 in respect of which an annual rate is not specified in the foregoing Schedules to this Act, shall be the rate specified in relation to vehicles of that description in the second column of the said Part II

PART II

Description of vehicle	Rate of duty
	£
1. Electrically propelled vehicles; vehicles not exceeding 7 horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947	18.00
2. Vehicles not included above	25.00

SCHEDULE 6

Section 38.

PROVISIONS AS TO THE COMPUTATION OF THE UNLADEN WEIGHT OF VEHICLES

- 1 Subject to the provisions of this Schedule, the unladen weight of any mechanically propelled vehicle shall, for the purposes of this Act, be taken to be the weight of the vehicle inclusive of the body and all parts (the heavier being taken where alternative bodies or parts are used) which are necessary to or ordinarily used with the vehicle when working on a road but exclusive of the weight of water, fuel or accumulators used for the purpose of the supply of power for the propulsion of the vehicle, and of loose tools and loose equipment.
- 2 (1) This paragraph applies to any vehicle having a body constructed or adapted for the purpose of being lifted on or off the vehicle with goods or burden contained therein which is from time to time actually used for that purpose in the ordinary course of business.

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- (2) The unladen weight of a vehicle to which this paragraph applies shall for the purposes of this Act be taken exclusive of the weight of any such body and, where alternative bodies are used, any such body shall be disregarded for the purposes of this Schedule.
- (3) If any question arises whether a body is from time to time actually used for the purpose mentioned in sub-paragraph (1) above in the ordinary course of business, the body shall be deemed not to be so used until the contrary is shown.
- 3 (1) In computing for the purposes of Schedule 4 to this Act the unladen weight of a goods vehicle, there shall be included the weight of any receptacle, being an additional body, placed on the vehicle for the purpose of the carriage of goods or burden of any description, if any goods or burden are loaded into, carried in and unloaded from the receptacle without the receptacle being removed from the vehicle:

Provided that the weight of a receptacle shall not be included in the unladen weight of a goods vehicle by virtue of this sub-paragraph—

- (a) unless the receptacle is placed on the vehicle by or on behalf of the person in whose name the vehicle is registered under this Act; or
 - (b) if the receptacle is constructed or adapted for the purpose of being lifted on or off the vehicle with goods or burden contained therein and is from time to time actually used for that purpose in the ordinary course of business ; or
 - (c) if the receptacle is specially constructed or specially adapted for carrying livestock and is used solely for that purpose.
- (2) If any question arises whether any receptacle is from time to time actually used for the purpose mentioned in paragraph (b) of the proviso to sub-paragraph (1) above in the ordinary course of business, the receptacle shall be deemed not to be so used until the contrary is shown.
- (3) For the purposes of paragraph (c) of the said proviso a receptacle shall not be deemed to be used otherwise than solely for carrying livestock by reason that, on a journey the main purpose of which is the carrying of livestock or on the way to the loading point or while returning from the discharging point on such a journey, the vehicle is used for carrying agricultural produce or agricultural requisites.
- 4 For the purposes of Schedules 3 and 4 to this Act the unladen weight of a mechanically propelled vehicle shall not be taken to include the weight of a contrivance attached thereto, being a contrivance designed or adapted for the purpose of enabling the vehicle to tow or be towed:

Provided that in computing the unladen weight of a vehicle there shall not, by virtue of this paragraph, be excluded the weight of a contrivance attached to the rear of a vehicle chargeable with duty by virtue of Schedule 3 to this Act or of a vehicle which is chargeable with duty by virtue of Schedule 4 to this Act and is used for drawing a trailer, or, in any event an amount exceeding—

- (a) where a contrivance, the weight of which falls to be excluded, is attached to one end only of the vehicle, one hundredweight ;
 - (b) where such a contrivance is attached to each end of the vehicle, two hundredweight.
- 5 In computing for the purposes of Schedule 4 to this Act the unladen weight of a goods vehicle which carries a container for holding gas for the propulsion of the vehicle, or plant for producing such gas, the unladen weight of the vehicle shall be reduced—

- (a) where the unladen weight exceeds twelve hundredweight but does not exceed three tons, by half a ton ;
- (b) where the unladen weight exceeds three tons but does not exceed six tons, by three quarters of a ton ;
- (c) where the unladen weight exceeds six tons, by one ton.

SCHEDULE 7

Section 39.

TRANSITIONAL PROVISIONS

PART I

MODIFICATIONS OF THIS ACT RELATING TO THE SYSTEM OF VEHICLE LICENSING AND REGISTRATION ETC.

Excise duty on, and licensing of, mechanically propelled vehicles

- 1 Section 2(1) shall have effect as if—
- (a) there were inserted at the beginning the words " Subject to the provisions of section 2A of this Act " ;
 - (b) in paragraph (a) and in paragraph (b) there were added at the end the words " running from the beginning of the month in which the licence first has effect " ;
 - (c) there were inserted after paragraph (a) the following paragraph—
“(aa) in the case of any vehicle, for one calendar year;”;
 - (d) the words following paragraph (c) were omitted.
- 2 Section 2 shall have effect as if subsections (2) and (3) were omitted.
- 3 Section 2(4) shall have effect as if—
- (a) there were inserted at the beginning the words " Subject to the provisions of section 2A of this Act " ;
 - (b) in paragraph (a) for the words " a period of twelve months " there were substituted the words " one calendar year or any other period of twelve months " .
- 4 Section 2 shall have effect as if subsections (5) and (6) were omitted.
- 5 After section 2 there shall be inserted the following section—

“2A Power to modify duration of licences and rates of duty.

- (1) Subject to the following provisions of this section, the Secretary of State may by order provide that vehicle licences (other than licences for one calendar year) may be taken out for such periods as may be specified in the order, being—
- (a) periods of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect;
- or

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- (b) in the case of vehicles of such description, or of such description and used in such circumstances, as may be so specified, periods of less than a month.
- (2) A licence for any period specified in an order under this section shall be taken out on payment of duty at such rate as may be so specified:
 - Provided that—
 - (a) the rate of duty on any licence taken out for a vehicle for a period other than one of twelve months shall be such as to bear to the annual rate of duty applicable to that vehicle no less proportion than the period for which the licence is taken out bears to a year; and
 - (b) the rate of duty on any licence taken out for a vehicle for a period of three months or for a period of four months shall not exceed for each month of the period ten per cent, of the annual rate of duty applicable to the vehicle.
- (3) Any order made by the Secretary of State under this section may be made so as to apply only to vehicles of specified descriptions and may make different provision for vehicles of different descriptions or for different circumstances.
- (4) The power to make orders under this section shall be exercisable by statutory instrument and shall include power to vary or revoke any such order and to amend or repeal the following provisions of section 2 of this Act, that is to say, in subsection (1), paragraphs (a), (6) and (c) and, in subsection (4), paragraphs (b) and (c) and so much of the remainder of the subsection as relates to those two paragraphs.”.

Liability to pay duty and consequences of non-payment thereof

6 Section 8 shall have effect as if subsection (2) were omitted.

7 Section 9 shall have effect as if—

- (a) in subsection (2) for the words " one-three-hundred and sixty-fifth " there were substituted the words " one twelfth " , for the words " day in the relevant period" there were substituted the words " calendar month or part of a calendar month in the relevant period " and, in the proviso, for the words " day following that on which" there were substituted the words " calendar month immediately following that in which " ;
- (b) in subsection (3)—
 - (i) in paragraph (a), for the word " day " there were substituted the words " month or part of a month " ;
 - (ii) in paragraph (b), for the word " day " there were substituted the words " month or part " , and the words from " and that he was exempt" to " day " were omitted ;
 - (iii) in paragraphs (c) and (d) and in the words following paragraph (a), for the word "day" there were in each case substituted the words " month or part " ;
- (c) in subsection (4), for the words " In relation to any day " there were substituted the words " In relation to any month or part of a month " , for the words " on that day " there were substituted the words " at the beginning of

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that month or part " and for the words "such day" there shall be substituted the words " such month or part " .

8 Sections 10 and 11 shall be omitted.

Issue, exhibition, exchange, surrender, etc. of licences

9 Section 12 shall have effect as if subsection (5) were omitted.

10 Section 13 shall be omitted.

11 Sections 14 and 15 shall be omitted.

12 Section 16 shall have effect as if for subsections (4) and (5) there were substituted the following subsections—

“(4) A trade licence may be taken out either for one calendar year or, except in the case of a licence which is to be used only for vehicles to which Schedule 1 to this Act relates, for a period of three months beginning with the first day of January, of April, of July or of October.

(5) The rate of duty applicable to a trade licence taken out for a calendar year shall be £15 or, if the licence is to be used only for vehicles to which Schedule 1 to this Act relates, £2.50; and the rate of duty applicable to a licence taken out for a period of three months shall be eleven fortieths of the rate applicable to the corresponding trade licence taken out for a calendar year, any fraction of 5p being treated as 5p if it exceeds 2-5p but otherwise being disregarded.”

13 Section 17 shall have effect as if there were substituted for subsections (1) and (2) the following subsections—

“(1) The holder of a licence (other than a licence for a tramcar) may at any time surrender the licence to the Secretary of State.

(2) Where a licence is surrendered to the Secretary of State under subsection (1) above, the holder shall be entitled to be repaid by the Secretary of State by way of rebate of duty paid for the licence the following amount in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender, that is to say—

(a) in the case of a trade licence taken out for a period of three months only, an amount equal to one third of the duty charged on that licence ;

(b) in the case of a licence of any other class, an amount equal to one twelfth of the annual rate of duty chargeable on the licence.”

14 Until the date appointed for the cesser of paragraph 10 above section 17 shall have effect as if subsection (3) were omitted.

15 On and after the said date section 17(3) shall have effect until the date appointed for the cesser of paragraph 13 above as if paragraph (b) were omitted together with the words from " or, if the Secretary of State so directs " to " application " in the second place where it occurs.

16 Section 17 shall have effect as if subsection (4) were omitted.

17 Section 18(3) shall have effect as if for the words " number of days " there were substituted in each place where they occur the words " number of months " and for

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the words from " that period being treated" to the end there were substituted the words " any incomplete month being treated as a whole month " .

Registration and registration marks, etc.

18 Section 19(1) shall have effect as if paragraph (b) together with the preceding " or " and the words " except where the Secretary of State registers the vehicle on receiving the said particulars " were omitted.

19 Section 20 shall be omitted.

20 For section 23 there shall be substituted the following—

“**23** (1) Regulations under this Act may—

- (a) make provision with respect to the registration of mechanically propelled vehicles ;
- (b) require the Secretary of State to make the prescribed returns with respect to mechanically propelled vehicles registered with him, and provide for making any particulars contained in the register available for use by the prescribed persons on payment, in the prescribed cases, of the prescribed fee ;
- (c) require any person to whom any mechanically propelled vehicle is sold or disposed of to furnish the prescribed particulars in the prescribed manner ;
- (d) provide for the issue of registration books in respect of the registration of any mechanically propelled vehicle, and for the surrender and production, and the inspection by the prescribed persons, of any books so issued ;
- (e) provide for the issue of new registration books in the place of any such books which may be lost or destroyed, and for the fee to be paid on the issue of a new registration book ; and
- (f) prescribe the size, shape and character of the registration marks or the signs to be fixed on any vehicle and the manner in which those marks or signs are to be displayed and rendered easily distinguishable, whether by night or by day.

(2) Regulations under this Act may—

- (a) prescribe the form of, and the particulars to be included in, the register of trade licences ;
- (b) make provision for assigning general registration marks to persons holding trade licences and, without prejudice to the foregoing, prescribe the registration marks to be carried by vehicles the use of which is authorised by virtue of such licences ; and
- (c) make provision for the issue of trade plates to holders of trade licences and for the charging of a fee for the replacement of such plates by reason of damage to them or of their loss or destruction.

(3) Regulations under this Act may—

- (a) extend any of the provisions as to registration, and provisions incidental to any such provisions, to any mechanically propelled vehicles in respect of which duty is not chargeable under this Act (including vehicles belonging to the Crown); and
- (b) provide for the identification of any such vehicles.

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- (4) Regulations under subsection (3) above which require a person to furnish information relating to vehicles exempted from duty by virtue of section 7(2) of this Act may require him to furnish in addition such evidence of the facts giving rise to the exemption as is prescribed by the regulations.”

Miscellaneous

- 21 Section 24 shall be omitted.
- 22 Section 25 shall have effect as if—
- (a) in subsection (1), paragraph (a) together with the last reference in that subsection to a motor dealer so far as it relates to that paragraph were omitted ;
 - (b) in subsection (1), paragraph (b) together with the last reference in that subsection to a motor dealer so far as it relates to that paragraph and the reference therein to any other person in question and subsection (2) were omitted.
- 23 Section 26 shall have effect as if in subsection (1) there were substituted for the reference to section 23(c) of this Act a reference to section 23(2)(c) thereof; and as if in subsection (2) there were omitted therefrom the words " or for the allocation of temporary licences or registration marks ".

Supplementary

- 24 For section 37(3) there shall be substituted the following subsection—
- “(3) Any person who contravenes or fails to comply with any regulations under this Act except regulations under section 2(5), 11(3), 14, 20 or 24 thereof shall be liable on summary conviction to a fine not exceeding £20 ; and regulations under the said section 14, 20 or 24 may provide that a person who contravenes or fails to comply with any specified provision of the regulations shall be guilty of an offence and a person guilty of such an offence shall be liable on summary conviction to a fine of an amount not exceeding—
- (a) in the case of an offence under regulations made under section 24, £50 ;
 - (b) in the case of an offence under regulations made under section 14 or 20, £20.”.

PART II

OTHER TRANSITIONAL PROVISIONS AND SAVINGS

- 1 In so far as any regulation, order, licence or other instrument made or issued, or having effect as if made or issued, under any enactment repealed by this Act or any other thing done or deemed to have been done under any such enactment, could have been made, issued or done under a corresponding provision of this Act it shall not be invalidated by the repeals effected by section 39(5) of this Act, but shall have effect as if made, issued or done under that corresponding provision.

Provided that this paragraph shall not be construed as saving the order specified in Part II of Schedule 8 to this Act.

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2 Without prejudice to paragraph 1 above, any provision of this Act relating to anything done or required or authorised to be done under, or by reference to, that provision, this Act or any other provision of this Act shall have effect as if any reference to that provision, to this Act or to that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act or to the Act containing the corresponding provision so repealed.

3 No licence or other instrument issued or made or having effect as if issued or made by a local authority under any enactment repealed by this Act and nothing done or deemed to have been done by or in relation to a local authority under any such enactment shall be prevented from being treated for the purposes of the foregoing paragraphs as a licence or other instrument or other thing which could have been issued, made or done under a corresponding provision of this Act by reason only that it could have been issued, made or done under that corresponding provision by or in relation to the Secretary of State and not by or in relation to a local authority.

In this paragraph " local authority " has the same meaning as it has in the Vehicle and Driving Licences Act 1969.

4 No licence issued under this Act and in force when any of the following modifications of this Act contained in Part I of this Schedule ceases to have effect under section 39(2) of this Act shall be affected by reason of any such modification so ceasing to have effect; nor shall any right to be repaid by way of rebate of duty any such amount as is referred to in section 17(2) accruing on a surrender of a licence before the modification contained in paragraph 13 of the said Part I ceases to have effect under the said section 39(2) be affected by reason of that modification so ceasing to have effect.

The modifications of this Act referred to above are those contained in paragraphs 1,2, 3,5,12 and 17 of the said Part I.

5 Nothing in this Act shall affect the enactments repealed thereby in their operation in relation to offences committed before the commencement of this Act.

6 In relation to a vehicle for which a licence was issued before and is in force after the commencement of this Act, or the last licence was issued between the commencement of the Vehicles (Excise) Act 1949 and the commencement of this Act, section 1(3) of this Act shall have effect as if for the reference in paragraph (a) to the same Schedule to this Act there were substituted a reference to the Schedule to this Act corresponding to the enactment under which duty was chargeable for the licence.

7 In relation to a vehicle exempted from duty under the Vehicles (Excise) Act 1962 by virtue of section 6(2A) or (2B) thereof to which the provisions of section 6(3) of this Act apply, the reference in the said section 6(3) to the vehicle being deemed never to have been exempted from duty under subsection (1) or (2) of that section shall include a reference to the vehicle being deemed never to have been exempted from duty under the said section 6(2A) or (2B).

8 In relation to a vehicle for which a licence was taken out before and is in force at the commencement of this Act, section 18 of this Act shall have effect as if—

- (a) any reference to any rate of duty or amount payable under this Act included a reference to a rate of duty or an amount payable under the Vehicles (Excise) Act 1962 ;

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- (b) for any reference to duty paid in respect of a vehicle at a rate applicable under Schedule 4 to this Act, there were substituted a reference to duty paid at a rate applicable under Schedule 4 to the said Act of 1962.
- 9 For the purposes of section 22 of this Act a person shall be treated as having been previously convicted of an offence under that section if he has been convicted of an offence under the corresponding enactment in the Vehicles (Excise) Act 1949 or the Vehicles (Excise) Act 1962.
- 10 Where in pursuance of section 12(7) of the Vehicles (Excise) Act 1962 (which relates to appeals to the Secretary of State from refusals of local authorities to issue trade licences) an appeal is pending at the transfer date, the making of the appeal shall be treated as a request in pursuance of subsection (1) of section 25 of this Act in respect of such a refusal as is mentioned in paragraph (c) of that subsection.
- 11 Any enactment passed before the commencement of this Act referring, whether specifically or by means of a general description, to an enactment repealed by this Act shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Act, and any document made or issued (whether before or after the commencement of this Act) referring, whether specifically or by means of a general description, to an enactment repealed by this Act shall, unless the contrary intention appears, be similarly construed.
- 12 Nothing in this Act shall require any charge or fee to be paid which would not have been payable if this Act had not been passed.
- 13 Unless the context otherwise requires, references in this Schedule to enactments repealed by this Act include references to the order revoked by this Act.

SCHEDULE 8

Section 39(5).

REPEALS AND REVOCATION

PART I

ENACTMENTS REPEALED

Session and Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act 1962.	The whole Act except section 25(1) and Schedule 7.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 5.
1964 c. 49.	The Finance Act 1964.	Section 11.
1965 c. 25.	The Finance Act 1965.	Section 5 so far as unrepealed, sections 6 and 7 and Schedule 5Pt. V.
1965 c. 66.	The Hire-Purchase Act 1965.	In Schedule 5, the amendment of the Vehicles (Excise) Act 1962.

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Session and Chapter	Short Title	Extent of Repeal
1965 c. 67.	The Hire-Purchase (Scotland) Act 1965.	In Schedule 5, the amendment of the Vehicles (Excise) Act 1962.
1966 c. 18.	The Finance Act 1966.	Section 8.
1967 c. 30.	The Road Safety Act 1967.	Section 27.
1967 c. 54.	The Finance Act 1967.	Sections 11 and 12.
1967 c. 70.	The Road Traffic (Amendment) Act 1967.	Section 4(4).
1968 c. 44.	The Finance Act 1968.	Sections 8 and 9 and Schedule 7.
1968 c. 73.	The Transport Act 1968.	Section 147.
1969 c. 27.	The Vehicle and Driving Licences Act 1969.	Sections 4 to 12. Section 17. Section 19. In section 20, subsections (1) to (4) and in subsection (5) the words from the beginning to " to the vehicle; ". Section 21. In section 23, paragraphs (d), (e) and (f) of subsection (1) and subsection (2) so far as it amends the Vehicles (Excise) Act 1962. Section 24. In section 25, subsections (1) to (5), in subsection (6) the words " this Act, the Act of 1962 or " and subsection (7). In section 26, subsections (1) and (2), in subsection (3) the words " by or " and " this Act, the Act of 1962 or " and subsections (4) to (8). Section 27 in so far as it relates to records maintained in connection with functions conferred on local authorities by the Vehicles (Excise) Act 1962 and transferred to the Secretary of State by order under section 1 of the Vehicle and Driving Licences Act

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Session and Chapter	Short Title	Extent of Repeal
		1969 or with any functions exercisable by the Secretary of State by virtue of the said Act of 1969 except sections 1 to 3 thereof.
		Section 28.
		In section 29, subsections (1) and (2).
		Section 30.
		Section 32 except so far as it relates to offences against section 22 of that Act.
		In section 33 the definitions of " motor dealer ", " public road ", " trade licence", " seven day licence", " temporary licence" and " vehicle licence "
		In section 34, in subsection (2) the words "or the Act of 1962 " and subsection (5).
		In section 35, the words "section 21(2) or".
		Section 36(2).
		In Schedule 1, paragraphs 4 to 8. 11 and 13 to 18
1969 c. 32.	The Finance Act 1969.	Section 6 and Schedule 12.
1970 c. 24.	The Finance Act 1970.	Section 9.

PART II

ORDER REVOKED

The Road Vehicles (Duration of Licences) Order 1968 (S.I. 1968/439).