



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART VI

CUSTOMS AND EXCISE OTHER THAN LIQUOR LICENCE DUTIES.

86 Duty on licences for motor cars.

- (1) The Excise duty for carriages payable in respect of any motor car which is a carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, shall, as from the first day of January nineteen hundred and ten, be at the rates specified in Part II. of the Fifth Schedule to this Act, and the duty so payable shall be charged throughout the United Kingdom, and the Acts relating to the payment of the duty shall extend accordingly.
- (2) The unit of horse power for the purpose of any rate of duty in the said Schedule shall be calculated in accordance with regulations made by the Treasury for the purpose, and section twenty-seven of the Revenue Act, 1869 (which relates to the prosecution of offences), shall, so far as relates to motor cars charged with duty under this section, be construed as if the horse-power of the car were substituted for the weight of the carriage.
- (3) Nothing in this section shall be construed so as to increase or affect the duty now payable in respect of any motor cab, motor omnibus or other vehicle, being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, or to require a licence to be taken out for any motor car which is not a carriage within the meaning of that section.
- (4) If a duly qualified medical practitioner proves to the satisfaction of the Commissioners or council by whom the licence is granted that any motor car kept by him is kept for the purpose of his profession, he shall be entitled to an allowance in respect of the duty payable under this section on the licence for the car equal to half the amount of duty so payable.
- (5) If an officer of the Army Motor Reserve produces to the Commissioners or council by whom the licence is granted a certificate, granted in such manner and by such persons

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

as the Army Council direct, that any motor car kept by him has been used for the purposes of the Army Motor Reserve under regulations made by the Army Council for at least six days in any year, he shall be entitled to an allowance in respect of the duty payable under this section on the car bearing the same proportion to the whole amount of duty as the number of days for which the car has been so used bears to a full year.

- (6) No duty shall be payable under this section in respect of any motor fire-engine or ambulance.
- (7) The Treasury may make regulations providing for the total or partial exemption, for a limited period, from the duty payable under this section of any motor car brought into the United Kingdom by persons making only a temporary stay in the United Kingdom.
- (8) Any licence to keep a motor car granted for the year nineteen hundred and ten before the passing of this Act shall, if the motor car is a motor car charged with duty under this section, cease to have effect on the thirtieth day of June nineteen hundred and ten, and the provisions of the Acts relating to the payment of duties on carriages shall, as respects the year nineteen hundred and ten, have effect with respect to any motor car so charged as if the first day of July were substituted for the first day of January.

On payment of duty in pursuance of this provision in respect of a motor car so charged, allowance shall be made for any duty previously paid in respect thereof for the year nineteen hundred and ten, and, if the duty so previously paid exceeds the duty payable under this section, the excess shall be repaid : Provided that in England no such allowance or repayment shall be made unless the duty is paid in pursuance of this provision in the same county or county borough in which the duty in respect of which an allowance or repayment is claimed has been paid.

- (9) The expression "motor car" in this Part of this Act means any vehicle which is for the time being a light locomotive within the meaning of the Locomotives on Highways Act, 1896, as amended by any other Act, and includes a motor bicycle and a motor tricycle, but does not include a vehicle drawn by a motor car.