

Status: This is the original version (as it was originally enacted).

SCHEDULES

SECOND SCHEDULE

Section 6.

NEW RATES OF VEHICLES EXCISE DUTY

PART I

RATES OF DUTY ON VEHICLES NOT EXCEEDING 8 CWT. IN WEIGHT UNLADEN CHARGEABLE UNDER SECTION 2 OF ACT OF 1949

Description of vehicle	Rate of Duty					
	Initial			Additional if used for drawing trailer or side-car		
	£	s.	d.	£	s.	d.
1. Bicycles (other than bicycles which are electrically propelled) of which the cylinder capacity of the engine—						
(a) does not exceed 150 cubic centimetres	1	0	0		12	0
(b) exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	2	5	0		12	0
(c) exceeds 250 cubic centimetres	4	10	0	1	10	0
2. Bicycles which are	1	0	0		12	0

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Description of vehicle		Rate of Duty		Additional if used for drawing trailer or side-car
		Initial		
electrically propelled				
3. Tricycles neither constructed nor adapted for use nor used for the carriage of a driver or passenger	2	10	0	—
4. Other tricycles	6	0	0	—
5. Vehicles other than mowing machines, being vehicles with more than three wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger	3	15	0	—

PART II

RATES OF DUTY ON HACKNEY CARRIAGES CHARGEABLE UNDER SECTION 3 OF ACT OF 1949

Description of vehicle	Rate of duty		
	£	s.	d.
1. Hackney carriages being tramcars		15	0
2. Other hackney carriages	12	0	0

with an additional 10s. 0d. for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

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PART III

RATES OF DUTY ON TRACTORS, ETC., CHARGEABLE UNDER SECTION 4 OF ACT OF 1949

1. Description of vehicle	Weight unladen of vehicle		Rate of duty						
	2. Exceeding	3. Not exceeding	4.	5. Initial			Additional for each ton or part of a ton in excess of the weight in column 2		
				£	s.	d.	£	s.	d.
1. Vehicles mentioned in section 4 (2) (a) of Act of 1949	—	—	2	10	0	—	—	—	
2. Vehicles mentioned in section 4 (2) (b) of Act of 1949	—	—	2	10	0	—	—	—	
3. Vehicles mentioned in section 4 (2) (c) of Act of 1949	—	—	2	10	0	—	—	—	
4. Vehicles mentioned in section 4(2) (d)of Act of 1949	—	—	2	10	0	—	—	—	
5. Vehicles mentioned in section 4 (2) (f)	—	2 tons	30	0	0	—	—	—	
	2 tons	4 tons	48	0	0	—	—	—	
	4 tons	6 tons	66	0	0	—	—	—	
	6 tons	7 ¼ tons	84	0	0	—	—	—	

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1. Description of vehicle	Weight unladen of vehicle		4.	Rate of duty				
	2. Exceeding	3. Not exceeding		5. Initial	Additional for each ton or part of a ton in excess of the weight in column 2			
of Act of 1949, other than showmen's vehicles.	7 ¼ tons	8 tons	102	0	0	—		
	8 tons	—	102	0	0	18	0	0
6. Vehicles mentioned in section 4 (2) (f) of Act of 1949, being showmen's vehicles.	—	7 ¼ tons	30	0	0	—		
	7 ¼ tons	8 tons	36	0	0 1	—		
	8 tons	10 tons	42	0	0	—		
	10 tons	—	42	0	0	6	0	0

PART IV

RATES OF DUTY ON GOODS VEHICLES CHARGEABLE UNDER SECTION 5 OF ACT OF 1949

Part A

GENERAL RATES OF DUTY

1. Description of vehicle	Weight unladen of vehicle		4.	Rate of Duty				
	2. Exceeding	3. Not exceeding		5. Initial	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 2			
1. Electrically propelled goods vehicles, including tower wagons whether electrically	—	12 cwt.	12	0	0	—		
	12 cwt.	16 cwt.	15	0	0	—		
	16 cwt.	1 ton	18	0	0	—		
	1 ton	2 tons	18	0	0	1	10	0
	2 tons	3 tons	24	0	0	3	0	0
	3 tons	6 tons	36	0	0	1	10	0
	6 tons	—	54	0	0	3	0	0

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

1. Description of vehicle	Weight unladen of vehicle		4.	5. Initial	Rate of Duty			
	2. Exceeding	3. Not exceeding			Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 2			
propelled or not but not including farmers' goods vehicles, showmen's goods vehicles or local authorities' watering vehicles.								
2. Goods vehicles which are propelled by steam or are constructed or adapted to use gas as fuel, other than farmers' goods vehicles, showmen's goods vehicles or local authorities' watering vehicles.	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	3 tons	18	0	0	3	0	0
	3 tons	4 tons	42	0	0	4	10	0
	4 tons	6 tons	60	0	0	6	0	0
	6 tons	—	108	0	0	4	10	0
3. Farmers' goods vehicles	—	12 cwt.	12	0	0		—	
	12 cwt.	1 ¼ tons	12	0	0		15	0
	1¼	2 tons	14	5	0		10	0
	2 tons	2 ½ tons	15	15	0		15	0

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

1.	Weight unladen of vehicle		4.	Rate of Duty				
	2. Exceeding	3. Not exceeding		5. Initial	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 2			
Description of vehicle	2 ½	3 ¼ tons	17	5	0	1	0	0
	3 ¼	—	20	5	0		10	0
4. Showmen's goods vehicles	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	13	5	0		—	
	16 cwt.	1 ton	14	10	0		—	
	1 ton	1 ¼ tons	15	10	0		—	
	1 ¼ tons	—	15	10	0	1	5	0
5. Local authorities' watering vehicles which are electrically propelled	—	1 ¼ tons	7	0	0		—	
	1 ¼ tons	2 tons	7	0	0	3	0	0
	2 tons	3 tons	16	0	0		15	0
	3 tons	5 tons	19	0	0	1	0	0
	5 tons	—	29	0	0		—	
6. Local authorities' watering vehicles which are not electrically propelled	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	2 tons	18	0	0	3	0	0
	2 tons	4 tons	30	0	0	2	0	0
	4 tons	5 tons	46	0	0	1	10	0
7. Goods vehicles not included in any of the foregoing provisions of this Part of this Schedule.	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	3 tons	18	0	0	3	0	0
	3 tons	4 tons	42	0	0	4	10	0
	4 tons	—	60	0	0	6	0	0

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Part 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	£	s.	d.
1. Showmen's goods vehicles used for drawing showmen's trailers.	—	—	12	0	0
2. Local authorities' watering vehicles	—	—	7	0	0
3. Other goods vehicles	—	2 ½ tons	12	0	0
	2 ½ tons	4 tons	18	0	0
	4 tons	—	24	0	0

PART V

RATES OF DUTY ON VEHICLES CHARGEABLE UNDER SECTION 6 OF ACT OF 1949

Description of Vehicle	Rate of Duty		
	£	s.	d.
1. Electrically propelled vehicles	9	0	0
2. Other vehicles—			
(a) vehicles not exceeding six horse power, if registered under the Roads Act, 1920, for the first time before the first day of January, nineteen hundred and forty-seven	10	15	0
(b) vehicles exceeding six horse power but	12	10	0

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Description of Vehicle	Rate of Duty	
not exceeding seven horse power if registered as aforesaid		
(c) vehicles not included in the foregoing sub- paragraphs	15	0