



Finance Act 1932

1932 CHAPTER 25

PART I

CUSTOMS AND EXCISE

14 Effect for purpose of s. 14 of 12 and 13 Geo. 5 c. 17 of change of user, and c, of mechanically propelled vehicles

Where a licence has been taken out for a mechanically propelled vehicle of a certain class or description, duty at a higher rate applicable to mechanically propelled vehicles of some other class or description shall not by virtue of section fourteen of the Finance Act, 1922, become chargeable in respect of the said licence by reason of any such user of the vehicle as is mentioned in the said section fourteen, unless the vehicle as used while the said licence is in force satisfies all the conditions which must be satisfied in order to bring a vehicle, for the purpose of the charge of duty under the Second Schedule to the Finance Act, 1920, into the said other class or description of vehicles.