



Finance Act 1916

1916 CHAPTER 24

PART I

CUSTOMS AND EXCISE

13 Provisions as to motor cars used as hackney carriages

- (1) It is hereby declared that a motor car is not exempt under subsection (3) of section eighty-six of the Finance (1909-10) Act, 1910, as being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, if the car is used on any occasion as a carriage within the meaning of subsection (3) of the said section four.
- (2) There shall be exhibited on every motor car which is exempted from duty under section eighty-six of the Finance (1909-10) Act, 1910, as amended by this or any other Act, as being a hackney carriage, in conjunction with the mark fixed on the car indicating the registered number of the car and the council with which the car is registered, a distinctive sign indicating that the car is so exempt, and regulations made by the Local Government Board under the Motor Car Act, 1903, shall provide for the sign to be so exhibited.

The penalties imposed by subsection (4) of section two of the Motor Car Act, 1903, shall apply to the sign to be exhibited under this provision as they apply to the marks to be fixed under that section.