

## SCHEDULES

### FIFTH SCHEDULE

#### PURCHASE TAX: SUPPLEMENTARY PROVISIONS AS TO ROAD VEHICLE CHASSIS AND ROAD VEHICLES

##### PART I

###### PROVISIONS DEALING WITH TAX IN RESPECT OF ROAD VEHICLE CHASSIS

- 1 (1) Purchase tax in respect of a road vehicle chassis shall be chargeable on the wholesale value of the chassis complete but without additions, and for the purposes of section twenty-one of the Finance (No. 2) Act, 1940 (which relates to the determination of wholesale value), any chassis in respect of which tax is chargeable shall be assumed to be in that state.
- (2) The following shall be deemed to be additions to a chassis for the purposes of this paragraph, namely—
- (a) a driver's cab;
  - (b) accumulators used for the purpose of the supply of power for propulsion;
  - (c) in the case of a chassis for a tractor or locomotive designed for use as a component of a composite vehicle, a turntable, coupling gear or equivalent mechanism.
- (3) Subject to the last foregoing sub-paragraph, it shall be for the Commissioners to determine for any chassis or type of chassis what parts and accessories are, for the purposes of this paragraph, to be deemed to belong to a complete chassis or to be additions thereto, and what type of any part or accessory deemed to belong to a complete chassis a chassis lacking that part or accessory is to be treated for those purposes as having.
- (4) In exercising their powers under the last foregoing sub-paragraph, the Commissioners shall wherever practicable have regard to any standard commercial specification for the type of chassis in question.