

SCHEDULES

SCHEDULE 5

Section 6.

PROVISIONS SUBSTITUTED IN VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

I

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 1

Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres; electrically propelled bicycles; electrically propelled tricycles which do not exceed 165 pounds in weight unladen	5.00
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger	10.00
3. Bicycles and tricycles not in the foregoing paragraphs	20.00

II

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 2

Description of vehicle	Rate of duty
	£
Hackney carriages	25.00 with an additional 50p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

Status: This is the original version (as it was originally enacted).

III

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3

1.	Weight unladen of vehicle		Rate of duty	
	2.	3.	4.	5.
Description of vehicle	Exceeding	Not exceeding	Initial	Additional for each ton or part of a ton in excess of the weight in column 2
			£	£
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors.	—	—	8.50	—
2. Haulage vehicles, being showmen's vehicles.	—	7 ¼ tons	84.00	—
	7 ¼ tons	8 tons	101.00	—
	8 tons	10 tons	118.00	—
	10 tons	—	118.00	18.00
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	90.00	—
	2 tons	4 tons	160.00	—
	4 tons	6 tons	230.00	—
	6 tons	7 ¼ tons	300.00	—
	7 ¼ tons	8 tons	370.00	—
	8 tons	—	370.00	80.00

IV

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 4

TABLES SHOWING ANNUAL RATES OF DUTY ON GOODS VEHICLES

Table A

GENERAL RATES OF DUTY

1.	Weight unladen of vehicle		Rate of duty	
	2.	3.	4.	5.
Description of vehicle	Exceeding	Not exceeding	Initial	Additional for each $\frac{1}{4}$ ton or part of a $\frac{1}{4}$ ton in excess of the weight in column 2
			£	£
1. Farmers' goods vehicles	—	12 cwt	30.00	—
	12 cwt	16 cwt	32.00	—
	16 cwt	1 ton	35.00	—
	1 ton	3 tons	35.00	4.00
	3 tons	6 tons	67.00	2.00
	6 tons	8 tons	91.00	1.00
2. Showmen's goods vehicles; electrically propelled goods vehicles (other than farmers' goods vehicles); tower wagons.	8 tons	—	99.00	2.00
	—	12 cwt	38.00	—
	12 cwt	16 cwt	40.00	—
	16 cwt	1 ton	43.00	—
	1 ton	6 tons	43.00	3.00
3. Goods vehicles not included in any of the foregoing provisions of this Part.	6 tons	10 tons	103.00	4.00
	10 tons	—	167.00	5.00
	—	16 cwt	50.00	—
	16 cwt	1 ton	56.00	—
	1 ton	3 tons	56.00	10.00
	3 tons	4 tons	136.00	16.00
4 tons	6 tons	200.00	21.00	
6 tons	10 tons	368.00	24.00	
10 tons	—	752.00	28.00	

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

Table 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	
		£	£
1. Showmen's goods vehicles	—	—	30.00
2. Other goods vehicles	—	1 ½ tons	30.00
	1 ½ tons	3 tons	40.00
	3 tons	4 tons	67.00
	4 tons	6 tons	90.00
	6 tons	—	112.00

V

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5

Description of vehicle	Rate of duty
	£
1. Electrically propelled	36.00
2. Not electrically propelled—	
(a) if first registered under the Roads Act 1920 before 1st January 1947, or which, if its first registration for taxation purposes had been effected in Northern Ireland would have been so first registered as aforesaid under the Act as in force in Northern Ireland—	
(i) not exceeding 6 horse-power	30.00
(ii) exceeding 6 horse-power, but not exceeding 9 horse-power—for each unit or part of a unit of horse-power	5.00
(b) other vehicles	50.00