



Finance Act 1920

1920 CHAPTER 18

PART I

CUSTOMS AND EXCISE

13 Duty on licences for mechanically propelled vehicles

- (1) Any excise duty which is chargeable at the commencement of this Act in respect of any vehicle which is chargeable with duty as a mechanically propelled vehicle under this section shall cease to be chargeable as from the first day of January nineteen hundred and twenty-one, and on and after that date there shall be charged, levied, and paid in Great Britain and Ireland in respect of mechanically propelled vehicles used on public roads duties of excise at the rates specified in the Second Schedule to this Act.
- (2) The duties charged under this section shall be paid annually upon licences to be taken out by the person keeping the vehicle :

Provided that—

- (a) a licence may be taken out in respect of any mechanically propelled vehicle (other than a cycle, or a tramcar, or a vehicle on which a duty of five shillings is chargeable under this section) for one-quarter of the year only beginning on the first day of January, the twenty-fifth day of March, the first day of July, or the first day of October, and in the case of any licence so taken out the duty shall be thirty per cent. of the full annual duty; and
 - (b) where a person commences to keep or use a cycle or- tramcar on or after the first day of October in any year, he shall, on delivering a declaration in writing signed by him to that effect, be entitled to take out a licence for that vehicle on payment of one half of the full annual duty.
- (3) The unit of horse-power for the purpose of any rate of duty under the Second Schedule to this Act shall be calculated in accordance with regulations made by the Minister of Transport for the purpose.

Status: This is the original version (as it was originally enacted).

- (4) No duty shall be payable under this section in respect of fire-engines, vehicles kept by a local authority while they are used for the purposes of their fire-brigade service, ambulances, or road rollers.
- (5) The Minister of Transport may make regulations providing for the total or partial exemption for a limited period from the duty payable under this section of any vehicle brought into the United Kingdom by persons making only a temporary stay in the United Kingdom.