

ROAD VEHICLES.

THE ROAD VEHICLES (PART YEAR LICENSING) ORDER, 1921, DATED DECEMBER 5, 1921, MADE BY THE MINISTER OF TRANSPORT.

To the County Councils of the several Administrative Counties in Great Britain and in Southern Ireland;
 To the Councils of the several County Boroughs in England and Wales and in Southern Ireland and of the Royal Parliamentary and Police Burghs concerned in Scotland;
 And to all others whom it may concern.

The Minister of Transport, in exercise of the powers conferred on him by Section 22 of the Finance Act, 1921 (11 & 12 Geo. 5, c. 32), and without prejudice to the further exercise of those powers, hereby orders as follows:—

1. This Order may be cited as the Road Vehicles (Part Year Licensing) Order, 1921.
2. In this Order:

The expression "quarterly period" means any of the periods from the first day of January to the twenty-fourth day of March, from the twenty-fifth day of March to the thirtieth day of June, from the first day of July to the thirtieth day of September, or from the first day of October to the thirty-first day of December in any year.

The expression "cycles" means the vehicles chargeable with duty under paragraph 1 of the Second Schedule to the Finance Act, 1920 (a).

The expression "licences" does not include general licences for manufacturers of or dealers in mechanically-propelled vehicles.

3. The mechanically-propelled vehicles to which this Order applies are mechanically-propelled vehicles chargeable with duty under the Finance Act, 1920, other than trams and vehicles on which a duty of five shillings is chargeable under that Act.

4. The periods of the year for which licences under the Finance Act, 1920, in respect of mechanically-propelled vehicles to which this Order applies may be taken out shall be either the period of one calendar year, or any of such periods less than a year as are hereinafter specified, and the duties payable in respect of licences for periods less than a year shall be at the rates hereinafter specified; that is to say:—

(a) 10-1 G. 5 c. 18.

(a) In the case of such mechanically-propelled vehicles other than cycles—

(i) A licence may be taken out for any period less than a year expiring on the thirty-first day of December in any year, and if the same is taken out on or after any of the dates mentioned in the first column of the First Schedule hereto the duty payable on such licence shall be the proportion of the full annual rate of duty specified in relation to each of such dates respectively in the second column of the said Schedule;

(ii) A licence may be taken out for any quarterly period on payment of three-tenths of the full annual duty; and

(iii) A licence may be taken out for any period less than a quarterly period expiring on the last day of any quarterly period, and the duty payable on such licence shall if the licence is taken out on or after the first day of the second month of the quarterly period be two-thirds of the full quarterly rate of duty or shall if the licence is taken out on or after the first day of the third month of the quarterly period be one-third of the full quarterly rate of duty: provided that for the purposes of the foregoing provision in respect of any quarterly period ending on the thirtieth day of June, the first day of the second month shall be deemed to be the first day of May, and the first day of the third month shall be deemed to be the first day of June;

(b) In the case of cycles a licence may be taken out for any quarterly period on payment of duty of the amounts specified in the second column of the Second Schedule hereto in relation to the cycles described in the first column of the said Schedule respectively.

5.—(1) For the purposes of Section 6 of the Government of Ireland Act, 1920 (b) this Order shall as regards Southern Ireland be deemed to have been made prior to the appointed day.

(2) This Order does not extend to Northern Ireland.

6. This Order shall remain in force until rescinded or modified by the Minister of Transport.

(b) 10-1 G. 5 c. 67.

FIRST SCHEDULE.

In respect of mechanically propelled vehicles to which the foregoing Order applies other than cycles.

Dates on and after which licences may be taken out at reduced rates of duty.	Proportion of full annual duty payable.
1st March.	Nine tenths.
1st April.	Eight tenths.
1st May.	Seven-tenths.
1st June.	Six-tenths.
1st July.	Five tenths.
1st August.	Five-tenths.
1st September.	Four-tenths.