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**AN BILLE AIRGEADAIS (DLEACHTA MAIL) (FEITHICLI),  
1952.**

**FINANCE (EXCISE DUTIES) (VEHICLES) BILL, 1952.**

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*Mar a tuigtear a bheith rite ag dhá Thigh an Oireachtas.  
As deemed to have been passed by both Houses of the Oireachtas.*

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**ARRANGEMENT OF SECTIONS.**

**Section.**

1. Excise duties in respect of mechanically propelled vehicles used on public roads.
2. Change of user.
3. Application of Roads Act, 1920.
4. Excise duty in respect of driving licences under Road Traffic Act, 1933.
5. Increase of yearly rates of excise duties in respect of trade licences.
6. Short title.

**SCHEDULE.**

**EXCISE DUTIES IN RESPECT OF MECHANICALLY PROPELLED VEHICLES  
USED ON PUBLIC ROADS.**





AN BILLE AIRGEADAIS (DLEACHTA MAIL) (FEITHICLI),  
1952.

FINANCE (EXCISE DUTIES) (VEHICLES) \* BILL, 1952.

# BILL

*entitled*

5

AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF  
EXCISE IN RESPECT OF MECHANICALLY PRO-  
PELLED VEHICLES USED ON PUBLIC ROADS AND  
IN RESPECT OF DRIVING LICENCES UNDER THE  
ROAD TRAFFIC ACT, 1933, AND TO PROVIDE 10  
FOR MATTERS CONNECTED WITH THE MATTERS  
AFORESAID.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS :—

Excise duties  
in respect of  
mechanically  
propelled  
vehicles used  
on public  
roads.

1.—(1) On and after the 1st day of January, 1953, there shall,  
subject to the provisions of this Act, be charged, levied and paid 15  
in respect of mechanically propelled vehicles used on public roads  
duties of excise at the rates specified in the Schedule to this Act.

(2) (a) Subject to *paragraph (b)* of this subsection, the duties  
charged under this section shall be paid annually upon  
licences to be taken out by the person keeping the 20  
vehicle.

(b) A licence may be taken out in respect of a vehicle (not  
being a tramcar or a vehicle on which a duty of five  
shillings is chargeable) for such periods of the year and  
on payment of duty at such rates as the Minister for 25  
Local Government may by regulations prescribe, but—

(i) a rate of duty so prescribed shall be such as to bear  
to the full annual duty no less proportion than the  
period of the licence bears to a year, and

(ii) the rate of duty so prescribed for a licence for a 30  
vehicle for one quarter of the year only shall not  
exceed thirty per cent. of the full annual duty.

(3) For the purposes of any rate of duty specified in the  
Schedule to this Act, the following shall be calculated in accord-  
ance with regulations made by the Minister for Local Government : 17

(a) the cylinder capacity of an engine,

(b) the horse-power of a vehicle,

(c) the seating capacity of a vehicle.

(4) Duty under this section shall not be charged or levied in  
respect of any of the following vehicles : 16

(a) refuse carts, sweeping machines or watering machines used  
exclusively for cleansing public streets and roads,

(b) ambulances road-rollers or fire engines



- (c) vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service,
- (d) vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery used for no purpose other than the construction or repair of roads,
- (e) vehicles which are used exclusively for the transport (whether by carriage or traction) of lifeboats and their gear or any equipment for affording assistance towards the preservation of life and property in cases of shipwreck and distress at sea.

(5) A vehicle which is used for the purpose specified in *paragraph (d) of subsection (4)* of this section shall not become liable to a higher rate of duty by reason of such user.

- 15 (6) *Paragraph (d) of subsection (4) and subsection (5)* of this section shall have effect only where the vehicle or trailer (as the case may be) is constructed or adapted for use for the conveyance of road construction machinery built in as part of such vehicle or trailer or otherwise permanently attached thereto and is not constructed or adapted for the conveyance of any other load except
- 20 articles or material used for the purpose of the road construction machinery.

- (7) A vehicle which is used for the purpose specified in *paragraph (e) of subsection (4)* of this section shall not become liable to
- 25 a higher rate of duty by reason of such user.

(8) The Minister for Local Government may by regulations provide for the total or partial exemption for a limited period from the duty under this section of any vehicle brought into the State by a person making only a temporary stay therein.

- 30 (9) The duty under this section is in lieu of the duty under section 13 of the Finance Act, 1920, and the latter duty shall accordingly cease to be charged as from the 1st day of January, 1953.

- (10) The provisions made under subsection (5) of section 13 of the Finance Act, 1920, and section 22 of the Finance Act, 1921, shall, until corresponding provisions are made under this Act, apply to the duty under this section.

- (11) In this section "quarter" means any of the following parts of a year, namely, the period beginning with the 1st day of January and ending with the 24th day of March, the period beginning with the 25th day of March and ending with the 30th day of June, the three months beginning with the 1st day of July, and the three months beginning with the 1st day of October.

- (12) Every regulation made under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next subsequent twenty-one days on which that House has sat after the regulation is laid before it, the regulation shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

## 2.—(1) Where—

- (a) a licence under *section 1* of this Act is in force,
  - (b) the vehicle is used in a condition or manner or for a purpose which would, if it was used solely in that condition or manner or for that purpose, render it chargeable with duty at a rate higher than that at which duty has been paid, and
  - (c) the vehicle as so used is in all other respects a vehicle chargeable with duty at the higher rate,
- 60 duty shall become and be chargeable on the vehicle at the higher rate.

Change of user.



(2) Where a person so uses a vehicle that duty becomes chargeable in accordance with this section at a higher rate, the person shall, unless duty has been paid at the higher rate before the commencement of such user, be guilty of an offence and be liable on summary conviction to an excise penalty of (whichever is the greater) twenty pounds or three times the difference between the duty paid and duty at the higher rate. 5

(3) Notwithstanding any provision to the contrary contained in any enactment relating to the recovery or application of excise penalties, any penalty under this section may be recovered and enforced at the suit of any member of the Garda Síochána, and in that case the Court shall have power to mitigate the penalty to such amount as the Court may in its discretion think fit, and the licensing authority shall not have power to mitigate the penalty. 10

(4) Sums paid into the Exchequer in respect of penalties under this section shall, for the purpose of section 2 of the Roads Act, 1920, be deemed to have been paid into the Exchequer under that Act. 15

Application  
of Roads Act,  
1920.

3.—(1) On and after the 1st day of January, 1953, the Roads Act, 1920, as amended and extended by subsequent enactments, and the orders and regulations thereunder in force immediately before that date shall apply in relation to the duties under *section 1* of this Act in like manner as they applied in relation to the duties under section 13 of the Finance Act, 1920, and for that purpose references therein to any provision relating to the latter duties shall be construed as references to the corresponding provision of this Act. 20 25

(2) Nothing in *subsection (1)* of this section shall be construed as affecting the power to amend or revoke the orders and regulations applied by that subsection. 30

Excise duty  
in respect  
of driving  
licences  
under Road  
Traffic Act,  
1933.

4.—(1) There shall be charged, levied and paid on and by every person who on or after the 23rd day of October, 1952, takes out a driving licence under the Road Traffic Act, 1933 (No. 11 of 1933), an excise duty of one pound. 35

(2) The duty under this section shall be charged, levied and paid on the taking out of the licence and shall be collected by and paid to the licensing authority and shall be paid by that authority into the Exchequer in accordance with such directions as may from time to time be given by the Minister for Finance. 40

(3) For the purpose of levying the duty under this section, a licensing authority shall have within their county or county borough the same powers, duties and liabilities as the Revenue Commissioners and their officers have with respect to duties of excise, and the enactments relating to duties of excise and to punishments and to penalties in connection therewith shall apply accordingly. 45

(4) Sums paid into the Exchequer and penalties recovered pursuant to this section shall, for the purpose of section 2 of the Roads Act, 1920, be deemed to have been paid into the Exchequer under that Act. 50

(5) The duty under this section is in lieu of the duty under section 21 of the Finance Act, 1926 (No. 35 of 1926), and the latter duty shall accordingly cease to be charged as from the 23rd day of October, 1952. 55

Increase of  
yearly rates  
of excise  
duties in  
respect of  
trade  
licences.

5.—Subsection (2) of section 15 of the Finance Act, 1922 (which specifies the yearly rates of duties of excise in respect of licences for manufacturers and repairers of, and dealers in, mechanically propelled vehicles) shall, as applied by *section 3* of this Act and notwithstanding the terms of that section, have effect— 60

(i) with the substitution in paragraph (a) of "thirty-seven pounds ten shillings" for "twenty-five pounds", 65



- (ii) with the substitution in paragraph (a) and in paragraph (b) of "seven pounds ten shillings" for "five pounds", and
- 5 (iii) with the substitution in paragraph (b) of "one pound ten shillings" for "one pound".

6.—This Act may be cited as the Finance (Excise Duties) Short title.  
(Vehicles) Act, 1952.

## SCHEDULE.

Section 1.

### EXCISE DUTIES IN RESPECT OF MECHANICALLY PROPELLED VEHICLES USED ON PUBLIC ROADS.

#### PART I.

<u>Description of Vehicle.</u>	<u>Rate of Duty.</u>
1. Vehicles of the following descriptions not exceeding 8 cwt. in weight unladen:	
(a) bicycles (other than bicycles which are electrically propelled) of which the cylinder capacity of the engine—	
(i) does not exceed 75 cubic centimetres	£1
(ii) exceeds 75 cubic centimetres but does not exceed 150 cubic centimetres .. .. .	£2
(iii) exceeds 150 cubic centimetres but does not exceed 200 cubic centimetres .. .. .	£3
(iv) exceeds 200 cubic centimetres but does not exceed 250 cubic centimetres .. .. .	£4 10s.
(v) exceeds 250 cubic centimetres ..	£6
(b) bicycles which are electrically propelled ..	£1 10s.
(c) tricycles (other than tricycles neither constructed nor adapted for use nor used for the carriage of a driver or passenger) ..	£8
(d) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger ..	£6
with an additional duty, in the case of a bicycle if used for drawing a trailer or side-car, of .. .. .	£2
2. Vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 5 cwt. in weight unladen adapted and used for invalids ..	5s.
3. (a) Tramcars .. .. .	15s.
(b) Vehicles used as large public service vehicles within the meaning of the Road Traffic Act, 1933 (No. 11 of 1933) and having—	
(i) seating capacity for more than 6 but not more than 14 persons ..	£56
(ii) seating capacity for more than 14 but not more than 20 persons ..	£80
(iii) seating capacity for more than 20 but not more than 26 persons ..	£104
(iv) seating capacity for more than 26 but not more than 32 persons ..	£128
(v) seating capacity for 33 or more persons .. .. .	£4 for every such person.



Description of Vehicle.	Rate of Duty.
4. Vehicles of the following descriptions :	
(a) vehicles designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—	
(i) are used on public roads only for that purpose or the purpose of proceeding to and from the place where they are to be used for that purpose ; and	
(ii) when so proceeding neither carry nor haul any load other than such as is necessary for their propulsion or equipment .. .. .	5s.
(b) locomotive ploughing engines, other agricultural engines and tractors, not being engines or tractors used for hauling on roads any objects except their own necessary gear, threshing appliances, farming implements, or supplies of fuel or water required for the purposes of the vehicle or agricultural purposes .. .. .	5s.
(c) tractors (other than tractors in respect of which a duty of 5s. is chargeable) used for haulage in connection with agriculture and for no other purpose .. .. .	£8
(d) tractors of any other description—	
(i) not exceeding $7\frac{1}{4}$ tons in weight unladen .. .. .	£31 10s.
(ii) exceeding $7\frac{1}{4}$ tons but not exceeding 8 tons in weight unladen .. .. .	£37 10s.
(iii) exceeding 8 tons but not exceeding 12 tons in weight unladen .. .. .	£42
(iv) exceeding 12 tons in weight unladen .. .. .	£45
5. Vehicles (including tricycles weighing more than 8 cwt. unladen) constructed or adapted for use and used for the conveyance of goods or burden of any other description in the course of trade or business (including agriculture and the performance by a local or public authority of its functions) ;	
(a) being vehicles which are electrically propelled and which do not exceed 25 cwt. in weight unladen .. .. .	£10
(b) being vehicles which are not such electrically propelled vehicles as aforesaid—	
(i) not exceeding 12 cwt. in weight unladen .. .. .	£15
(ii) exceeding 12 cwt. but not exceeding 16 cwt. in weight unladen .. .. .	£20
(iii) exceeding 16 cwt. but not exceeding 1 ton in weight unladen .. .. .	£24
(iv) exceeding 1 ton but not exceeding 2 tons in weight unladen .. .. .	£30, plus £4 for each quarter-ton, or part thereof, of weight unladen in excess of 1 ton
(v) exceeding 2 tons but not exceeding 3 tons in weight unladen .. .. .	£46, plus £6 for each quarter-ton, or part thereof, of weight unladen in excess of 2 tons



<u>Description of Vehicle.</u>	<u>Rate of Duty.</u>
(vi) exceeding 3 tons but not exceeding 4 tons in weight unladen ..	£70, plus £8 for each quarter-ton, or part thereof, of weight unladen in excess of 3 tons
(vii) exceeding 4 tons but not exceeding 5 tons in weight unladen ..	£102, plus £10 for each quarter-ton, or part thereof, of weight unladen in excess of 4 tons
(viii) exceeding 5 tons but not exceeding 6 tons in weight unladen ..	£145, plus £15 for each quarter-ton, or part thereof, of weight unladen in excess of 5 tons
(ix) exceeding 6 tons but not exceeding 7 tons in weight unladen ..	£205, plus £20 for each quarter-ton, or part thereof, of weight unladen in excess of 6 tons
(x) exceeding 7 tons but not exceeding 8 tons in weight unladen ..	£285, plus £25 for each quarter-ton, or part thereof, of weight unladen in excess of 7 tons
(xi) exceeding 8 tons but not exceeding 9 tons in weight unladen ..	£385, plus £30 for each quarter-ton, or part thereof, of weight unladen in excess of 8 tons
(xii) exceeding 9 tons in weight unladen	£505, plus £50 for each quarter-ton, or part thereof, of weight unladen in excess of 9 tons

with an additional duty, in the case of any vehicle used for drawing a trailer, of—

(I) where the vehicle does not exceed 2 tons in weight unladen .. ..	£14
(II) where the vehicle exceeds 2 tons but does not exceed 3 tons in weight unladen .. ..	£18
(III) where the vehicle exceeds 3 tons but does not exceed 4 tons in weight unladen .. ..	£24
(IV) where the vehicle exceeds 4 tons but does not exceed 5 tons in weight unladen .. ..	£32



<u>Description of Vehicle.</u>	<u>Rate of Duty.</u>
(V) where the vehicle exceeds 5 tons but does not exceed 6 tons in weight unladen .. .. .	£42
(VI) where the vehicle exceeds 6 tons in weight unladen .. .. .	£54

6. Vehicles other than those charged with duty under the foregoing provisions of this Part of this Schedule :

- (a) any vehicle in respect of which it is shown to the satisfaction of the Minister for Local Government that seventy-five per cent. of the cost of producing the vehicle or the engine of the vehicle is attributable to manufacturing operations performed thereon or in relation thereto in the State £10
- (b) any vehicle which is used as a public service vehicle within the meaning of the Road Traffic Act, 1933 (No. 11 of 1933), and was registered on the 21st day of April, 1926, as a hackney carriage within the meaning of section 4 of the Customs and Inland Revenue Act, 1888, and has an engine of the same specification and design as any class of engine for the time being entitled to the benefit of *sub-paragraph (a)* of this paragraph .. .. . £12
- (c) any vehicle constructed or adapted for use and used only for the conveyance of a machine, workshop, contrivance or implement and no other load except articles used in connection with such machine, workshop, contrivance or implement or goods processed or manufactured therein—  
not exceeding 8 horse-power or electrically propelled .. .. . £8  
exceeding 8 horse-power .. .. . £1 for each unit or part of a unit of horse-power
- (d) other vehicles to which this paragraph applies—  
not exceeding 8 horse-power or electrically propelled .. .. . £13  
exceeding 8 horse-power but not exceeding 9 horse-power .. .. . £14 10s.  
exceeding 9 horse-power but not exceeding 10 horse-power .. .. . £16 10s.  
exceeding 10 horse-power but not exceeding 11 horse-power .. .. . £19 10s.  
exceeding 11 horse-power but not exceeding 12 horse-power .. .. . £22  
exceeding 12 horse-power .. .. . £22 plus £2 for each unit or part of a unit of horse-power in excess of 12 horse-power.



PART II.

1. (1) In *Part I* of this Schedule—

“bicycle” includes a motor scooter and a bicycle with an attachment for propelling it by mechanical power;

- 5 “tricycle” includes a motor scooter and a tricycle with an attachment for propelling it by mechanical power.

(2) A vehicle shall not be deemed to be electrically propelled within the meaning of *Part I* of this Schedule unless the electrical motive power is derived either from a source external to the  
10 vehicle or from any electrical storage battery which is not connected to any source of power when the vehicle is in motion.

(3) Where a vehicle (in this subparagraph referred to as the first-mentioned vehicle) has another vehicle or an attachment in the nature of a vehicle attached to and partly superimposed upon it,  
15 the first-mentioned vehicle and the other vehicle or attachment shall, for the purposes of *Part I* of this Schedule, be deemed to form and be a single vehicle and the first-mentioned vehicle shall not, by reason merely of the attachment thereto of the other vehicle or attachment, be deemed to be a tractor or a vehicle draw-  
20 ing a trailer.

2. For the purposes of *paragraph 3* of *Part I* of this Schedule, the seating capacity of a vehicle does not include the seat or space occupied by the driver of the vehicle.

3. Where, apart from this paragraph, *subparagraph (c)* of *para-*  
25 *graph 4* of *Part I* of this Schedule would apply to a vehicle, that subparagraph shall not apply to it (and *subparagraph (d)* of that paragraph shall apply to it accordingly) unless the person taking out the licence shows to the satisfaction of the licensing authority either—

30 (a) that his only or chief occupation is farming and that the vehicle is used only occasionally on public roads and then only—

(i) for the haulage of the produce of his farm and articles required for the farm, including the farm-  
35 house and farm buildings, but excluding the haulage of fuel if being transported as a commodity for sale, or

(ii) for the haulage of similar goods for another farmer, provided that such goods are not hauled  
40 for reward, or

(b) that he is a contractor engaged to do agricultural work on a farm and that the vehicle is used on public roads only for the haulage of articles required by him for the purpose of doing that work.

45 4. In the case of a vehicle to which *paragraph 5* of *Part I* of this Schedule applies and—

(a) which, in the case of an electrically propelled vehicle, exceeds one and one-quarter tons but does not exceed one and one-half tons in weight unladen, and in any  
50 other case exceeds one ton but does not exceed one and one-half tons in weight unladen, and

(b) in respect of which it is shown to the satisfaction of the Minister for Industry and Commerce that such vehicle was assembled in the State in a manner and to an extent for the time being approved of by that Minister and either was so assembled before the 13th day of May, 1936, or was so assembled, either wholly or to an extent for the time being approved of by that Minister, from parts manufactured in the State,  
55

60 the annual rate of duty shall be reduced by £10.



5. (1) In the case of a vehicle to which *paragraph 6 of Part I* of this Schedule applies which is used as a small public service vehicle within the meaning of the Road Traffic Act, 1933 (No. 11 of 1933), and for no other purpose and exceeds 20 horse-power, no duty shall be charged or levied in respect of the excess of the 5 horse-power above 20 horse-power.

(2) In the case of a vehicle to which *paragraph 6 of Part I* of this Schedule applies which exceeds 10 horse-power and is fitted with a taximeter and is lawfully used as a street service vehicle within the meaning of the Road Traffic Act, 1933 (No. 11 of 1933), 10 or for purposes incidental to such user and for no other purpose, no duty shall be charged or levied in respect of the excess of the horse-power above 10 horse-power.

(3) In the case of a vehicle to which *paragraph 6 of Part I* of this Schedule applies, if it is shown to the satisfaction of the 15 licensing authority that the engine thereof was constructed before the 1st day of January, 1913, the annual rate of duty shall be reduced by twenty-five per cent.

(4) In the case of a vehicle to which *paragraph 6 of Part I* of this Schedule applies and— 20

(a) which exceeds 16 horse-power, and

(b) in respect of which it is shown to the satisfaction of the Minister for Industry and Commerce that such vehicle was assembled in the State in a manner and to an extent for the time being approved of by that Minister 25 and either was so assembled before the 13th day of May, 1936, or was so assembled, either wholly or to an extent for the time being approved of by that Minister, from parts manufactured in the State,

no duty shall be charged or levied in respect of the excess of the 30 horse-power of such vehicle above 16 horse-power.

(5) In the case of a vehicle to which *paragraph 6 of Part I* of this Schedule applies which is used as a hearse and for no other purpose and exceeds 12 horse-power, no duty shall be charged or levied in respect of the excess of the horse-power above 12 horse- 35 power.







## BILLE

*dá ngairmtear*

Acht do mhuirearú agus d'fhorchur dleacht áirithe máil i leith feithiclí inneall-ghluaiste a húsáidtear ar bhóithre poiblí agus i leith ceadúnas tiomána faoin Acht um Thrácht ar Bhóithre, 1933, agus do dhéanamh socrúithe le haghaidh nithe a bhaineas leis na nithe réamhráite.

*Tuigtear a bheith rite ag dhá Thigh an  
Oireachtais, 11ú Nollaig, 1952.*

BAILE ATHA CLIATH:  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

Le ceannach díreach ón Oifig Díolta Foilseachán Rialtais,  
An Stuara, Árd Oifig an Phoist, Baile Átha Cliath, nó trí  
aon díoltóir leabhar.

Cló-bhuailte ag CAHILL & Co., Ltd.

[*Scilling Glan.*]

Wt. 4032—2053. 675. 12/52. C.&Co. (1701).

## BILL

*entitled*

An Act to charge and impose certain duties of excise in respect of mechanically propelled vehicles used on public roads and in respect of driving licences under the Road Traffic Act, 1933, and to provide for matters connected with the matters aforesaid.

*Deemed to have been passed by both Houses of  
the Oireachtas, 11th December, 1952.*

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