(5) Notwithstanding anything contained in the foregoing provisions of this Article—

(*a*) where the rate of duty payable in respect of any licence determined in accordance with those provisions contains a fraction of a penny, one penny shall be substituted for that fraction in the rate so payable, and

(*b*) where the rate of duty payable in respect of any licence determined as aforesaid amounts to less than five shillings, the duty payable in respect of that licence shall be five shillings.

Given under the Official Seal of the Minister of Transport and Civil Aviation this eighteenth day of April, 1957.

(L.S.)

Harold Watkinson,
The Minister of Transport and Civil Aviation.

EXPLANATORY NOTE

(*This Note is not part of the Order, but is intended to indicate its general purport.*)

This Order revokes the Road Vehicles (Part Year Licensing) Order, 1939, and makes new provision as regards the periods of less than a year for which an excise licence may be taken out in respect of a mechanically propelled vehicle and as regards the duty payable in respect of a licence for any such period. The principal changes made by this Order are:—

(1) that in the case of a vehicle for which the annual rate of duty is £3 or less the periods are limited to the last quarter of the calendar year or any period falling within, and ending on, the last day of that quarter, and

(2) that in any case a minimum duty of five shillings will be payable.

1957 No. 832

The Road Vehicles (Part Year Licensing) (Amendment) Order, 1957

Made - - - -	13*th May*, 1957
Coming into Operation	13*th May*, 1957

The Minister of Transport and Civil Aviation in exercise of his powers under section 11 of the Vehicles (Excise) Act, 1949(**a**), as amended by subsection (4) of section 5 of the Finance Act, 1956(**b**), and of all other powers him enabling in that behalf hereby makes the following Order:—

1.—(1) This Order shall come into operation on the thirteenth day of May, 1957, and may be cited as "The Road Vehicles (Part Year Licensing) (Amendment) Order, 1957".

(a) 12, 13 & 14 Geo. 6. c. 89. (b) 4 & 5 Eliz. 2. c. 54.

(2) The Interpretation Act, 1889(a), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

2. The Road Vehicles (Part Year Licensing) Order, 1957(b), shall have effect as though for paragraph (3) of Article 4 there were substituted the following paragraph:—

"(3) In the case of a vehicle which is chargeable with duty at an annual rate of three pounds or less—

(*a*) a licence may be taken out for any part of a calendar year commencing before and expiring at the end of the last quarterly period in that year and the duty payable in respect of such a licence shall be the amount arrived at by multiplying one-twelfth of the annual rate of duty appropriate to that vehicle by a number equal to the number of complete and incomplete months included in the said period and increasing the amount so arrived at by 5 per cent.;

(*b*) a licence may be taken out for the last quarterly period in any calendar year and the duty payable in respect of such a licence shall be 27½ per cent. of the annual rate of duty appropriate to the vehicle; and

(*c*) a licence may be taken out for any period falling within, and ending on, the last day of the last quarterly period in any calendar year and the duty payable in respect of such a licence shall be determined in accordance with the provisions of sub-paragraphs (i), (ii) and (iii) of sub-paragraph (*c*) of paragraph (2) of this Article but as if the period referred to in those provisions were the period for which a licence is taken out under this sub-paragraph".

Given under the Official Seal of the Minister of Transport and Civil Aviation this thirteenth day of May, 1957.

(L.S.)

Harold Watkinson,
The Minister of Transport and Civil Aviation.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order amends the Road Vehicles (Part Year Licensing) Order, 1957 (which makes new provision as regards the periods of less than a year for which an excise licence may be taken out in respect of a mechanically propelled vehicle and as regards the duty payable in respect of a licence for any such period) so as to provide that in the case of a vehicle for which the annual rate of duty is £3 or less a licence may be taken out for any part of a calendar year commencing before the 1st October and ending on the 31st December in that year. The Order also makes provision as regards the duty payable in respect of any such licence.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1957/703 (p. 2144 above).