Memorandum by the Minister of Transport covering Draft Bill.

I submit a Bill which has for its main object the establishment of the necessary administrative arrangements for the collection of the taxes on Motor Cars imposed by Section 13 of the Finance Act 1920.

During the debates on the Budget Resolutions and the Finance Bill, it was made clear that all money produced by the taxes to be imposed on motor vehicles would be applied towards improvement and development of roads.

The Bill provides for the levying and collection of the new taxes by County Councils, and, following the precedent of the Finance Act, 1909, it is proposed that the details of the administrative arrangements should be laid down by Order in Council.

The proceeds of the taxes are to be paid into the Exchequer and subject to payment:

(a) of the assigned revenues now payable into the local taxation accounts for England and Scotland;
(b) of the expenses of the County Councils of levying and collection;
(c) of the Police fees for licensing vehicles as stage and hackney carriages on the present basis;
(d) of a proportion of the expenses of the Roads Department of the Ministry of Transport; and
(e) of any expenses which may be incurred by other Government Departments, e.g., the Post Office in administering the Act

are to be paid out of the credit of the Road Fund established by the Bill.

(1)
This fund is to supersede that set up by the Development and Road Improvement Fund Act 1909, and moneys to the credit of the Road Improvement Grant under that Act are to be transferred.

The Road Fund is to be applied under my direction to the purposes of the last-mentioned Act as extended by the Bill. The Act is limited to the following objects:

(a) to make advances to County Councils and other highway authorities in respect of the construction of new roads and the improvement of existing roads.

(b) to construct and maintain new roads.

As now framed the Bill proposes to extend the first of these objects to the making of advances to any authority, company or person in respect of the construction of new roads or the maintenance or improvement of existing roads.

The important differences are the powers to contribute:

(i) to maintenance of highways; and

(ii) towards improvements etc., affected in roads for which the highway authority is not responsible e.g., bridges over railways and canals with their immediate approaches.

The desirability of securing improvement in the portions, not now subject to the control of the Highway Authority, of such roads as form part of important highways is manifest but, at the same time the Treasury suggest and I concur in the suggestion that the Road Fund should not be made applicable to these cases unless a contribution is also forthcoming from the Highway Authority. An amendment will be required in the Bill as now submitted to give effect to this limitation.

The remainder of the Bill is devoted to provisions for securing uniformity and economy in and the simplification of the existing procedure regarding licensing and registration of motor
motor vehicles.

Under the present law, registration of motor cars and payment of excise duties are separated, and the provisions as regards the former are such that existing registers are no real criterion of the number and types of vehicles actually in use.

The Bill is designed to combine the present systems of registration and of licensing in one process and to make the particulars given by the owner of a motor car on his application for a licence form the registration particulars.

In practice the owner will fill up one form and send it with the amount of the duty to the County Council who will then issue a licence and register the car in accordance with the particulars given.

In the past the licence has been a personal licence not transferable and enabling the holder to keep any type of vehicle of a taxable capacity not greater than that in respect of which he has taken a licence.

It is now suggested that the licence be applicable only to the vehicle in respect of which it is issued and be transferable with that vehicle; that the licence should be affixed to and exhibited upon the vehicle and that the owner should be provided, in addition, with a registration book which would not be carried on the vehicle.

This system will secure that no vehicles for which duty has not been paid are used upon the roads and will make it difficult
difficult for the traffic in stolen motor cars to continue.

It will be at once apparent, under the system proposed, whether or not a vehicle has paid duty, for it will carry in a conspicuous position a tablet which will only be issued on payment of duty or in respect of a vehicle exempt from duty, i.e., Crown vehicles. A vehicle without this tablet will be liable to be stopped by the Police and the necessary proceedings instituted.

If a motor car be stolen, the owner would notify the Police and the person found driving the car carrying the particular licence would be unable to account for the registration book which would be in possession of the real owner of the car.

If the car had been altered or the number plates changed these alterations would be at once apparent upon reference to the tablet carried on the car.

The advantages of the scheme are:

1. Economy and simplicity of administration.
2. Security for the payment of duties of licence.
3. Prevention of traffic in stolen cars.

An additional advantage will be gained in that the registers of vehicles will be a proper record of the number and location of the vehicles actually in use in the country, and, should it be necessary for any purpose of national emergency to make a call upon them, the machinery for doing so is at once available.

The following is a precis of the provisions of the Bill:

(4) Clauses.
Clauses 1, 2, and 3 of the Bill give effect to the scheme for levying and collection of licence duties; for establishment of and payments into and out of the Road Fund; and the administration and accountancy of the Fund.

Clause 4 enacts amendments already referred to in the Development and Road Improvement Fund Act 1909 which are set out in the Schedule.

Clause 5 provides the machinery for applications for and delivery of particulars in connection with the issue of the licence; for the licence being issued in respect of the particular vehicle; for surrender of old and issue of new licences when circumstances so require and requires the licence tablet to be carried on the vehicle.

Clause 6 provides for registers being compiled by the County Council from the particulars supplied in the application for the licence and re-enacts in reference to the new conditions the provisions of the Motor Car Acts with respect to identification numbers.

Clause 7 (1) applies the relative provisions of the Motor Car Acts (which refer to "Motor Cars") to "vehicles" as defined in the Bill.

Clause 7 (2) enables provision to be made for limiting the speed of agricultural tractors a class of motor vehicles not now adequately dealt with in the Motor Car Acts.

Clause 7 (3) defines "unladen weight" which is the basis laid down in the Finance Act 1920 for taxation of Commercial vehicles.

Clause 7 (4) provides for payment of proceeds of issue of drivers licences and penalties recovered under the Motor Car Acts to the Road Fund instead of, as at present, to the County Councils.
Clause 8 makes certain verbal amendments in the Finance Act 1920. Subsection (2) is explanatory of the expression in that Act as to a vehicle being "used solely for conveyance of goods". Subsection (3) deals with the case where a vehicle, for which a licence at a lower rate of duty has been taken, is used for purposes which would render it liable to a higher rate.

Clause 8 deals with the case of vehicles in the hands of manufacturers and dealers. It is a concession from the full duty chargeable under the Finance Act and enables a manufacturer or dealer to obtain a licence or licences under which he can use on the roads any vehicle in his possession for purposes of testing and other trade purposes, provided that he does not use at any one time any vehicles in excess of the number of licences which he has taken out.

Clause 10 enables the Minister in view of the increased taxation now imposed to revise any charges by way of mileage payment which have been imposed either by private Act or by agreement upon vehicles of the Omnibus type in respect of the use of roads.

Clause 11 deals with the case of the vehicle which is used as a hackney carriage, but which is not licenced to ply for hire. It provides for distinctive marks being carried and, as the tax in this case is in reference to seating capacity, imposes penalties for using a vehicle taxed on a lower seating capacity being used to convey a larger number of passengers.

Clause 12 specifies the subject matters in regard to which the Minister may make regulations.

Clause 13 imposes penalties for breaches of the Finance Act 1920 and of the Bill.

Clause 14
Clause 14 makes provision for the new taxes being in substitution for all other fees and charges.

Clause 15 extends the maximum weight of heavy locomotives, e.g., steam rollers, used on roads from 14 tons to 20 tons.

The remaining Clauses are incidental.

(Signed) Eric Geddes.

20th November 1920.

ADDENDUM.

Amendments are required in Clauses 1 (4) and 12 (h) of the Bill. It is hoped to circulate at or before the Meeting an agreed form of amendments to these Clauses and a form of amendment to provide for the alteration agreed with the Treasury to which reference is made in page 2 of this Memorandum.
Roads Bill.

ARRANGEMENT OF CLAUSES.

Clause.
1. Levying by county councils of duties on mechanically-propelled vehicles and other carriages.
2. Payment out of Consolidated Fund to local taxation accounts and Road Fund.
3. Establishment of Road Fund.
4. Amendment of 9 Edw. 7. c. 47.
5. Provisions as to licences.
6. Registration and identification marks.
7. Amendment of 59 & 60 Vict. c. 36, and 3 Edw. 7. c. 36.
8. Amendment of section thirteen and Second Schedule of 10 & 11 Geo. 5. c. 18.
9. Provision as to licence duty in case of manufacturers or dealers in mechanically-propelled vehicles.
10. Power to modify or determine charges for use of vehicles on roads.
11. Special provisions as to hackney carriages.
12. Regulations.
13. Penalties.
14. Local licensing fees to cease to be chargeable.
15. Amendment of s. 28 of 41 & 42 Vict. c. 77.
16. Interpretation.
17. Application to Scotland and Ireland.
18. Short title, commencement, and repeal.

SCHEDULES.
Make provision for the collection and application of the excise duties on mechanically-propelled vehicles and carriages, to amend the Finance Act, 1920, as respects such duties, and to amend the Motor Car Acts, 1896 and 1903, and the Development and Road Improvement Funds Act, 1909, and to make other provision with respect to roads and vehicles used on roads, and for purposes connected therewith.

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1.-(1) The duties on licences for mechanically-propelled vehicles (in this Act referred to as "vehicles"), imposed by section thirteen of the Finance Act, 1920, as amended by this Act, and the excise duties on carriages imposed by section four of the Customs and Inland Revenue Act, 1888, shall, as from the first day of January, nineteen hundred and twenty-one, be levied by county councils in accordance with provisions to be made for the purpose by Order in Council.

(2) Subject to the provisions of this Act and of any Order in Council made under this section, every county council and their officers shall, as from the said first day of January, nineteen hundred and twenty-one, have within their county for the purpose of levying the duties aforesaid (in this Act referred to as "vehicles"), imposed by county councils of duties on mechanically-propelled vehicles and other carriages, as from the first day of January, nineteen hundred and twenty-one, be levied by county councils in accordance with provisions to be made for the purpose by Order in Council.
to as “the said duties”), the same powers, duties, and liabilities as the Commissioners of Customs and Excise and their officers have with respect to duties of excise, and to the issue and cancellation of licences on which duties of excise are imposed, and other matters under the Acts relating to duties of excise and the excise licences, and all enactments relating to those duties and to punishments and penalties in connection therewith shall apply accordingly.

(3) Every county council shall, subject to the provisions of any Order in Council made under this section, as respects the said duties and licences, have the powers given by the said Acts to the Treasury for the restoration of any forfeiture and the mitigation or remission of any penalty or any part thereof.

(4) The duties levied by a county council under this section, and all penalties and forfeitures recovered by a county council in pursuance of this section, shall be paid into the Exchequer in such manner and in accordance with such directions as may be contained in any Order in Council made under this section.

(5) Provision may be made by Order in Council under this section for enabling the Minister to give such directions to county councils as he thinks necessary for securing uniformity of administration and otherwise for carrying the provisions of this Act and of any such Order into effect, and it shall be the duty of county councils to comply with any directions so given.

(6) An Order in Council made under this section may be revoked, varied, or amended, by a subsequent Order so made.

Payment out of Consolidated Fund to local taxation accounts and Road Fund.

2.—(1) There shall be charged on and issued out of the Consolidated Fund or the growing produce thereof, in accordance with the directions of the Treasury, a sum equal to the proceeds of the said duties and of all other sums paid into the Exchequer under this Act.

(2) Out of the sum to be issued out of the Consolidated Fund under this section there shall be paid in every year to the Local Taxation Account and the Local Taxation (Scotland) Account the sum of five hundred and thirty-six thousand, nine hundred and fifty-four pounds, eight shillings, and the sum of sixty-four thousand and one pounds, seventeen shillings respectively.
The sum so paid into the Local Taxation Account shall be applied in paying to the councils of counties in England and Wales sums equal to the amounts certified by the Minister of Health to have been collected by those councils respectively during the year ending on the thirty-first day of March nineteen hundred and nine in respect of the duties on carriage licences, and the sum so paid into the Local Taxation (Scotland) Account shall be distributed in the same manner as the proceeds of the duties on carriage licences collected in Scotland were distributed in the financial year ending the thirty-first day of March nineteen hundred and twenty.

The Treasury, in conjunction as respects England and Wales with the Minister of Health, and as respects Scotland with the Secretary for Scotland, may make such adjustments in respect of the payments to be made under the foregoing provision for the financial year ending on the thirty-first day of March, nineteen hundred and twenty-one as are necessary for securing that local authorities shall, in respect of that year, receive the proper amount in respect of the duties on carriage licences.

(3) The balance of the sum to be issued out of the Consolidated Fund under this section after deducting the sums to be paid to the local taxation accounts under this section shall be paid into the Road Fund to be established under this Act.

3.—(1) There shall be established for the purposes of this Act, in accordance with regulations to be made by the Treasury for the purpose, a fund to be called the Road Fund, and subject to such regulations as may be made by the Treasury with respect to accounts and investments, the Road Fund shall be subject to the control and management of the Minister.

(2) There shall be transferred or paid to the Road Fund all moneys which on the first day of January, nineteen hundred and twenty-one, are standing to the account of the road improvement grant or are payable to that account, and all investments representing accumulations of money standing to the account of the road improvement grant shall be transferred to such persons as the Treasury may direct, and shall, subject to the provisions of any regulations made by the Treasury under the foregoing subsection, be held by those persons for the purposes of the Road Fund.
(3) There shall be paid out of the Road Fund in every year—

(a) to every county council by whom the said duties are levied such amount on account of the expenses properly incurred by that council in or in connection with the levying of the duties, and in issuing licences to drivers of vehicles as may be prescribed by regulations made under this Act with the consent of the Treasury:

(b) to every local or police authority such sum as the Minister, with the approval of the Treasury, may determine to represent the amount which would, if this Act had not been passed, have been received by the authority on account of fees or charges for the licensing of mechanically-propelled hackney carriages:

(c) such part of the expenses incurred by and in connection with the Roads Department of the Ministry of Transport, including the salaries of the staff of that Department as the Minister may from time to time, with the approval of the Treasury, determine to be expenses so incurred in the administration of this Act:

(d) any sums paid by the Minister in respect of the salaries and establishment charges of engineers or surveyors to local authorities under subsection (2) of section seventeen of the Ministry of Transport Act, 1919:

(e) all expenses incurred by any other Government Department in connection with the collection of the said duties or otherwise in the administration of this Act:

and, subject to payment of the sums aforesaid, the moneys standing to the credit of the Road Fund shall be applied by the Minister for the purposes of Part II. of the Development and Road Improvement Funds Act, 1909, as amended by this Act.

(4) The Minister shall cause an account to be prepared and transmitted to the Comptroller and Auditor General for examination on or before the first day of October in every year, showing the receipts into and issues out of the Road Fund in the financial year ending on the thirty-first day of March preceding, and the Comptroller and Auditor General shall
certify and report on the same, and the account and report shall be laid before Parliament on or before the thirty-first day of January in the following year if Parliament be then sitting, and if Parliament be not then sitting, within one week after the next meeting of Parliament.

(5) The Minister shall make an annual report to Parliament of his proceedings under this Act and under Part II. of the Development and Road Improvement Funds Act, 1909, as amended by this Act.

4. The amendments specified in the second column of the First Schedule to this Act shall be made in the provisions of the Development and Road Improvement Funds Act, 1909, specified in the first column of that Schedule.

5.—(1) Every person applying for a licence under section thirteen of the Finance Act, 1920, as amended by this Act, or under section four of the Customs and Inland Revenue Act, 1888, shall make such a declaration and furnish such particulars with respect to the vehicle or carriage for which the licence is to be taken out or otherwise as may be prescribed.

(2) Subject to the provisions of this Act as to general licences, every licence issued under section thirteen of the Finance Act, 1920, as amended by this Act, shall be issued in respect of the vehicle specified in the application for the licence and shall not entitle the person to whom it is issued to use any other vehicle, and a county council shall not be required to issue any licence for which application is made unless they are satisfied that the licence applied for is the appropriate licence for the vehicle specified in the application, and, in the case of an application for a licence for a vehicle purporting to be the first application for a licence in respect of the vehicle, that a licence has not previously been issued in respect of that vehicle.

(3) Where any vehicle in respect of which any such licence as aforesaid has been issued is altered after the licence has been issued in such manner as to cause the vehicle to become a vehicle in respect of which a licence at a higher rate of duty or a licence of a different class is required, the licence shall become void but the holder of the licence shall, on surrendering the same and furnishing the prescribed particulars, be entitled to receive a new licence in respect of the vehicle on payment of such amount, if any, as represents the difference.
between the amount payable on the new licence and the amount paid on the surrendered licence.

(4) Notwithstanding anything in the provisions of the Acts relating to Excise licenses and without prejudice to those provisions, any such licence as aforesaid may be transferred in the prescribed manner.

(5) Subject as may be prescribed every such licence as aforesaid shall, in the prescribed manner, be fixed to and exhibited on the vehicle in respect of which it is issued.

6.—(1) On the first issue by a county council of a licence under section thirteen of the Finance Act, 1920, as amended by this Act, for a vehicle it shall be the duty of the council to register the vehicle in the prescribed manner without any further application in that behalf by the person taking out the licence, and subject to the provisions of this section, every such council shall assign a separate number to every vehicle registered with them, and the mark indicating the registered number of the vehicle and the council with which the vehicle is registered shall be fixed on the vehicle or on any other vehicle drawn by that vehicle or on both in the prescribed manner:

Provided that any number which has been assigned to a motor car under section two of the Motor Car Act, 1903, and which is the registered number of that car on the first day of January, nineteen hundred and twenty-one, shall be treated as having been assigned to the car under the provisions of this section and no new number shall be assigned to such a car.

(2) If the mark to be fixed in accordance with this Act is not so fixed, or if, being so fixed, it is in any way obscured or rendered or allowed to become not easily distinguishable, the person driving the vehicle shall for each offence be liable on summary conviction to a penalty not exceeding fifty pounds:

Provided that a person charged under this section with obscuring a mark or rendering or allowing it to become not easily distinguishable, shall not be liable to be convicted on the charge if he proves that he has taken all steps reasonably practicable to prevent the mark being obscured or rendered not easily distinguishable.

7.—(1) References in the Motor Car Acts, 1896 and 1903, to light locomotives or motor cars (other than in the following provisions of those Acts, that is to say, ), shall be deemed to include references to vehicles.
(2) The power of the Minister under subsection (2) of section twelve of the Motor Car Act, 1903, to make regulations as to the speed of motor cars exceeding two tons in weight unladen shall include power to make regulations as to the speed on any road of any agricultural tractor whether it exceeds two tons in weight unladen or not.

(3) For the purposes of the Motor Car Acts, 1896 and 1903, and of any other enactments relating to the use of vehicles on roads, the weight unladen of any vehicle shall be taken to be the weight of the vehicle inclusive of the body and all parts (the heavier being taken where alternative bodies or parts are used) which are necessary to or ordinarily used with the vehicle when travelling on a road, but exclusive of the weight of water, fuel or accumulators (other than boilers) used for the purpose of propulsion and of loose tools or loose equipment:

Provided that in the case of a vehicle which weighs more than seven and a quarter tons and is specially constructed so that all or part of the super-structure is a permanent fixture and the axle weights of which do not exceed the maximum axle weights prescribed under the Motor Car Act, 1903, or any Act amending that Act, the weight unladen of the vehicle shall be deemed to be seven and a quarter tons.

(4) All sums received by a county council by way of fees for licences granted under section three of the Motor Car Act, 1903, and all penalties recovered in respect of offences under the Motor Car Acts, 1896 and 1903, shall be paid into the Exchequer.

8.—(1) For the purpose of section thirteen of the Finance Act, 1920, and the Second Schedule to that Act, the expression "tramcar" shall not include any vehicle used on tram lines other than a tramcar used for the conveyance of passengers.

(2) In subsection (2) of section thirteen of the Finance Act, 1920, the word "using" shall be substituted for the word "keeping."

(3) For the purposes of paragraph 5 of the Second Schedule to the Finance Act, 1920, a vehicle shall not be deemed to be used otherwise than solely for the conveyance of goods in the course of trade by reason only that it is used for the conveyance in the course of their employment of persons who are in the employment of the person keeping the vehicle.
(4) Where a licence has been taken out as for a vehicle to
be used solely for a certain purpose and the vehicle is at any
time during the period for which the licence is in force used
for some other purpose, the person so using the vehicle shall,
if the rate of duty chargeable in respect of a licence for a 5
vehicle used for that other purpose is higher than the rate
chargeable in respect of the licence held by him, be liable on
summary conviction to a penalty of an amount not exceeding
three times the difference between the duty actually paid on
the licence and the duty payable on a licence appropriate to 10
a vehicle used for that other purpose or twenty pounds, whichever
amount is the greater.

(5) Where a hackney carriage is a vehicle of the class
mentioned in paragraph 1 or paragraph 2 of the Second Schedule
to the Finance Act, 1920, it shall be charged with duty under 15
paragraph 1 or paragraph 2, as the case may be, and not under
paragraph 3 of that Schedule.

(6) The expression "weight unladen" in the Second
Schedule to the Finance Act, 1920, shall have the same meaning
as in the Motor Car Acts, 1896 and 1903, as amended by this 20
Act.

9.—(1) If any person being a manufacturer of or dealer in
vehicles makes, in the prescribed manner, an application in that
behalf to the council of the county in which his business premises
are situate, that he may be entitled, in lieu of taking out a licence 25
for each vehicle kept by him at the appropriate rate of duty
chargeable under the Second Schedule to the Finance Act, 1920,
to take out a general licence in respect of all vehicles used by
him the council may, subject to the prescribed conditions, issue
to him such a licence on payment of duty at the yearly rate 30
of fifteen pounds, or, in the case of a licence chargeable with
duty under paragraph 1 or paragraph 2 of the said Schedule
at the yearly rate of two pounds:
Provided that—

(a) licences under this section at the yearly rate of 35
fifteen pounds may be taken for one quarter of the
year only beginning 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 40
cent. of the full annual duty; and
(6) the holder of any licence issued under this section
shall not be entitled by virtue of that licence to
use on any road more than one vehicle at any one time, or to use any vehicle on a road for any purpose other than such purposes as may be prescribed; and

(c) nothing in this section shall operate to prevent a person entitled to take out a general licence from holding two or more such licences.

(2) Provision may be made by regulations under this Act for assigning a general identification mark to a person holding any licence issued under this section.

(3) If any person is aggrieved by the refusal of a council to issue a general licence under this section he may appeal to the Minister, and the Minister shall on any such appeal make such order in the matter as he thinks just, and the council shall comply with any order so made.

An order made by the Minister under this provision shall be final and not subject to appeal to any court.

10. Where any persons are, whether by virtue of any Act or otherwise, liable to pay any sums, by way of mileage charges or other annual payments, in respect of the use of any road by their vehicles, the Minister may, on an application by those persons in that behalf, and after considering any objections made by any person interested, suspend, modify or determine the liability to make the payment, as he shall think fit.

11.—(1) There shall, subject to the prescribed exceptions, be exhibited on every vehicle which is chargeable with duty as a hackney carriage (not being a stage carriage or a vehicle licensed to ply for hire), in conjunction with the mark required under this Act to be fixed on the vehicle indicating the registered number of the vehicle, a distinctive sign indicating that the vehicle is a hackney carriage and the number of persons which the vehicle seats, and regulations made by the Minister under this Act shall provide for the sign to be so exhibited.

The penalties imposed by this Act in relation to the identification mark to be fixed to a vehicle shall apply to the sign to be exhibited under this provision as they apply to the identification mark so to be fixed.

(2) Where a licence has been taken out in respect of any vehicle at the rate of duty appropriate to a hackney carriage seating not more than a certain number of persons, the person keeping the vehicle shall, if it is used on any occasion for the purpose of carrying more persons than the number aforesaid, be liable on summary conviction to a penalty of an amount not
A.D. 1920. exceeding three times the difference between the duty actually 
paid on the licence and the duty payable on a licence for a 
vehicle being a hackney carriage seating the number of persons 
so carried, or twenty pounds whichever amount is the greater.

Regulations. 12.—(1) The Minister may make regulations generally for 5 
the purpose of carrying this Act into effect, and in particular, 
without prejudice to the generality of the foregoing provision, 
may make regulations—

(a) with respect to the registration of vehicles; and

(b) requiring local authorities to make the prescribed returns 10 
with respect to vehicles registered with them; and

(c) with respect to the size, shape and character of the 
identification marks or the signs to be fixed on any 
vehicle and the manner in which those marks or 
signs are to be displayed; and

(d) requiring any person to whom any vehicle is sold or 
disposed of to furnish the prescribed particulars in 
the prescribed manner; and

(e) providing for the issue of registration books in respect 
of the registration of any vehicle, and for the surrender 20 
and production, and the inspection by the prescribed 
persons, of any book so issued, and for the issue of 
new registration books and new licences in the place 
of any such books or licences which may be lost or 
destroyed, and for the fee (not exceeding twenty 25 
shillings) to be paid on the issue of a new registration 
book or licence; and

(f) prescribing the form of, and the particulars to be 
included in, the register with respect to vehicles for 
which a general licence has been taken out by a 30 
manufacturer or dealer, and the identification marks 
to be carried by any such vehicle, and defining 
the purposes for which the holder of a general 
licence may use a vehicle on a road; and

(g) prohibiting or restricting, on the application of the 35 
county council concerned, the driving of any vehicle 
or any class of vehicle on any specified highway or 
part of a highway; and
(4) extending any provisions as to registration, and provisions incidental to any such provisions, to vehicles belonging to the Crown and any other vehicles in respect of which no duty is payable under section thirteen of the Finance Act, 1920 and for providing for the identification of any such vehicles; and

(i) prescribing any matter which is to be prescribed under this Act.

(2) County councils shall comply with any regulations so made by the Minister under this Act.

(3) If any person acts in contravention of, or fails to comply with, any regulations made under this Act he shall for each offence be liable on summary conviction to a penalty not exceeding fifty pounds.

13.—(1) If any person uses any vehicle without having a proper licence under the Finance Act, 1920, as amended by this Act, or being a holder of a general licence or general licences issued under this Act uses on any road at any one time a greater number of vehicles than he is authorised to use by virtue of that licence or those licences, he shall be liable to an excise penalty of twenty pounds, or an excise penalty equal to three times the amount of the duty payable in respect of the vehicle or vehicles, whichever is the greater.

Proceedings for a penalty under this subsection may be brought at any time within a period of three years from the date on which the offence was committed.

(2) If any person in connection with an application for a licence for a vehicle or a carriage makes a declaration which is false or which is misleading in any material respect, or if any person being required by virtue of this Act to furnish particulars in connection with a change of the registration of any vehicle furnishes any particulars which are false or which are misleading in any material respect, he shall be liable on summary conviction to a penalty not exceeding one hundred pounds, or to imprisonment with or without hard labour for a term not exceeding six months.

(3) If in any proceedings under this section any question arises as to the number of vehicles used or as to the character,
A.D. 1920.

weight or horse-power of any vehicle or as to the number of persons seated by a vehicle, or as to the purpose for which any vehicle has been used, the burden of proof in respect of the matter in question shall lie on the defendant.

(4) All penalties recovered under this Act shall be paid into the Exchequer.

14.—(1) As from the first day of January, nineteen hundred and twenty-one, any fees or charges, by whatever name called, payable under any general or special Act to any local or police authority in respect of the licensing of any vehicle (other than a tramcar) shall cease to be payable.

(2) Any person who at the commencement of this Act is the holder of any licence issued by any local or police authority in respect of any vehicle (other than a tramcar), being a licence in respect of which a fee or charge exceeding five shillings has been paid, shall be entitled, on making an application in the prescribed manner to the prescribed county council, to obtain a repayment in respect of the fee or charge paid by him for the licence at the rate of one-twelfth of the amount so paid in respect of every complete month for which the licence continues in force after the thirty-first day of December nineteen hundred and twenty, and any sums paid by a county council under this provision shall be treated for the purposes of this Act as expenses incurred by the council in the levying of the duties.

15.—Paragraph (3) of section twenty-eight of the Highways and Locomotives (Amendment) Act, 1878, (which prescribes the maximum weight of locomotives to be used on highways), shall have effect as though the prescribed weight were therein substituted for fourteen tons.

16. In this Act—

The expression "county" includes a county borough, and the expression "county council" shall be construed accordingly;

The expression "the Minister" means the Minister of Transport;

The expression "prescribed" means prescribed by regulations.

The expression "roads" includes bridges, viaducts, subways, road-ferries and footways;
17.—(1) In the application of this Act to Scotland

(2) In the application of this Act to Ireland

18.—(1) This Act may be cited as the Roads Act, 1920.

(2) This Act shall come into operation on the first day of 5 January, nineteen hundred and twenty-one.

(3) The enactments set out in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.
FIRST SCHEDULE.

Amendments of Development and Road Improvement Funds Act, 1909.

Sections 7, 12, and 14 These sections shall cease to have effect.

Sections 4, 8, 9, 10, 11, 13, and 19, and Schedule. References to the Minister shall be substituted for references to the Road Board.

Section 8 The following paragraph shall be substituted for paragraph (a) of subsection (1)—

"(a) to make advances to any highway authority, or jointly with a highway authority, to any company or person in respect of the construction of new roads or the maintenance or improvement of existing roads.

Subsection (3) shall cease to have effect.

In subsection (5) the definition of "roads" shall be extended so as to include road-ferries and footways.

Section 11 In subsection (1) for the words "the Treasury have approved a proposal by the Road Board" there shall be substituted the words "the Minister proposes."

Subsection (2) shall cease to have effect.

In subsection (6) the words from "and any receipts" to the end of the subsection shall be repealed.

Section 13 For the words "the road improvement grant" wherever those words occur there shall be substituted the words "the Road Fund."

SECOND SCHEDULE.

Enactments Repealed.
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To make provision for the collection and application of the excise duties on mechanically-propelled vehicles and carriages, to amend the Finance Act, 1920, as respects such duties, and to amend the Motor Car Acts, 1896 and 1903, and the Development and Road Improvement Funds Act, 1909, and to make other provision with respect to roads and vehicles used on roads, and for purposes connected therewith.

CCVIII. (^)

22nd November 1920.

237–6