

the person driving such heavy motor car to perceive the approach of any vehicle proceeding in the same direction and overtaking such heavy motor car."

Article II.—This Order shall come into operation on, from and after the 1st day of December, 1924.

Article III.—This Order may be cited as "The Heavy Motor Car (Northern Ireland) (Amendment) Order, 1924."

Given under the Seal of the Ministry of Home Affairs for Northern Ireland this 17th day of September in the year One thousand Nine hundred and twenty-four.

Geo. A. Harris,

(L.S.)

Assistant Secretary.

Part Year Licensing.

MADE BY THE MINISTRY OF HOME AFFAIRS FOR NORTHERN IRELAND, IN EXERCISE OF THE POWERS CONFERRED ON THE MINISTRY BY SECTION 22 OF THE FINANCE ACT, 1921 (11 & 12 GEO. 5, C. 32), THE GOVERNMENT OF IRELAND ACT, 1920 (10 & 11 GEO. 5, C. 67).

1924. No. 85.

To the County Councils of the several Administrative Counties in Northern Ireland ;

To the Councils of the several County Boroughs in Northern Ireland ;

And to all others whom it may concern.

The Ministry 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) (Northern Ireland) Order, 1924.
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).

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

The expression "licences" does not include licences taken out by manufacturers or repairers of or dealers in mechanically-propelled vehicles under the provisions of Section 9 of the Roads Act, 1920 (*b*), and Section 5 of the Finance Act, (Northern Ireland) 1922 (*c*).

The expression "month" means calendar month, except that the month of March shall be deemed to end on the 24th day of that month and the month of April shall be deemed to begin on the 25th day of March.

3. The mechanically propelled vehicles to which this Order applies are mechanically-propelled vehicles chargeable with duty under the Finance Act, 1920, other than tramcars 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 (*a*), 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*) 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 but greater than one quarterly period expiring on the 31st day of December in any year and the duty payable upon such licence shall be the total of an amount calculated at the rate of one-twelfth of the full annual rate of duty for each month or part of a month included in the period and a further amount calculated at the rate of five per cent, upon the amount so ascertained as aforesaid ;
- (ii.) A licence may be taken out for any quarterly period on payment of twenty-seven and one half per cent. of the full annual rate of 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 be taken out for a greater period than two months be at the full quarterly rate of duty or if the licence be taken out for a period commencing on or after the first day

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

(*b*) 10-1 G. 5 c. 72.

(*c*) 12-3 G. 5. c. 18.

of the second month of the quarterly period shall be two-thirds of the full quarterly rate of duty or if the licence is taken out for a period commencing on or after the first day of the third month of the quarterly period shall be one third of the full quarterly rate of duty ;

(b) In the case of cycles—

- (i.) A licence may be taken out for any quarterly period on payment of twenty-seven and one half per cent. of the full annual rate of duty ;
- (ii.) A licence may be taken out for a period including either two or three consecutive quarterly periods and expiring on the thirty-first day of December in any year and the duty payable shall if the licence is taken out for a period commencing on or after the twenty-fifth day of March but before the first day of July be three times the full quarterly rate of duty, or shall if the licence is taken out for a period commencing on or after the first day of July be twice the full quarterly rate of duty.

5. The Road Vehicles (Part Year Licensing) (Northern Ireland) Order, 1922 (S. R. & O., N. I., 1922, No. 18), is revoked as from the date upon which this Order shall come into operation.

6. This Order shall come into operation on the first day of January, 1925, and shall remain in force until rescinded or modified by the Ministry of Home Affairs for Northern Ireland.

Given under the Seal of the Ministry of Home Affairs for Northern Ireland this tenth day of November, one thousand nine hundred and twenty four.

(Signed) *Geo. A. Harris*,
Assistant Secretary.

(L.S.)

Payment of Proceeds of Duties by County Councils to Account of Ministry of Home Affairs.

MADE BY THE GOVERNOR OF NORTHERN IRELAND UNDER THE
ROADS ACT, 1920, AND THE FINANCE ACT (NORTHERN
IRELAND), 1923.

1924. No. 78.

Whereas by Sections 1, 7 and 13, of the Roads Act, 1920, it is in effect enacted that there shall be paid into the Exchequer in such manner and in accordance with such directions as may be contained in any Order in Council under that Act—

- (a) the duties levied by a County Council under the said Section 1 ;