THE PROVISIONAL COLLECTION OF TAX ACT

The Provisional Collection of Tax (Road Traffic) (No. 2) Order, 2011

In exercise of the power conferred upon the Minister by section 3 of the Provisional Collection of Tax Act, and of every other power hereunto enabling, the following Order is hereby made: -

- 1. This Order may be cited as the Provisional Collection of Tax (Road Traffic) (No. 2) Order, 2011, and shall be read and construed as one with the Road Traffic Act (hereinafter referred to as the Act) and all amendments thereto.
- 2. During the continuance in force of this Order the First Schedule to the Act is amended in the manner specified in the Schedule to this Order.
- 3. (1) A person holding an existing licence on the day on which this Order comes into operation shall be credited in respect of the remaining period of the licence with such portion of the amount paid by him on the issue of the licence as is applicable to that period, and subject to sub-paragraph (2), shall pay to the Licensing Authority in respect of that period any additional amount required to satisfy the provisions of this Order.
- (2) Nothing in paragraph 2 or in sub-paragraph (1), shall render invalid an existing licence during the remaining period of that licence or shall authorize the Licensing Authority to enforce payment of any additional amount payable in respect of the licence consequent on the provisions of this Order during the remaining period of that licence, unless the holder thereof applies to the Licensing Authority for a subsequent or substitute licence or makes some other application to the Licensing

Authority in connection with the motor vehicle to which the licence relates.

In this paragraph, "existing licence" means a licence for a category of motor vehicle or trailer that is specified in the Schedule to this Order and which has been in force immediately before the coming into operation of this Order and in respect of which the licence duty has been increased by this Order.

SCHEDULE

(Paragraph 2)

Delete paragraph 1 of the First Schedule and substitute therefor the following -

- "1. Licence duties on all motor vehicles calculated on unladen weight or on cylinder capacity of engines:
 - (a) Motor cars not deriving motive power from an internal combustion engine worked by cylinder or cylinders each \$5,125.00
 - (b) Motor cars, where the cylinder capacity of the engine -

does not exceed 1,199 cubic centimeters ... each \$5,125.00

exceeds 1,199 cubic centimetres but does not exceed 2,999 cubic

centimetres each \$7,000.00

exceeds 2,999 cubic centimetres but does not exceed 3,999

cubic centimetres ... each \$16,000.00

exceeds 3,999 cubic

centimetres ... each \$24,250.00

(c) Hackney carriages and contract carriages which are motor cars ... each \$5,125.00

(d) Motor cycles, where the cylinder capacity of the engine -

> does not exceed 125 cubic centimetres

... each \$2,050.00

metres but does not exceed 500 cubic centi-		
metres	each	\$3,100.00
exceeds 500 cubic centimetres	each	\$4,750.00
(e) Motor trucks and tractors of unladen weight -		
not exceeding 3048.138 kgs (60 cwt)	each	\$7,000.00
exceeding 3048.138 kgs (60 cwt) but not exceeding 6109.09 kgs (120 cwt)	each	\$12,000.00
exceeding 6109.09kgs (120 cwt)	each	\$12,000.00 plus
		\$100.00 per 50.91 kgs over 6109.09 kgs or \$12,000.00 plus
		\$100.00 per cwt in excess of 120 cwt
<pre>(f) Motor trucks and tractors which do not use gasoline as fuel, of unladen weight - not exceeding 3048.138 kgs (60 cwt)</pre>	each	\$7,000.00
exceeding 3048.138 kgs (60 cwt) but not		
exceeding 6109.09 kgs (120 cwt)	each	\$12,000.00
(g) exceeding 6109.09 kgs (120 cwt)	each	\$12,000.00 plus \$100.00
		per 50.91 kgs over 6109.09 kgs or \$12,000.00 plus \$100.00 per cwt in excess of 120 cwt

(h) Trailers, for each hundred weight of gross weight each \$115.00 per cwt (50.91 kgs).".

Dated this 28 day of September, 2011.

Minister of Finance