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# Limerick Leader.

PUBLISHED AT 54, O'CONNELL-STREET AND CIRCULATING IN THE CITY AND COUNTIES OF LIMERICK, CLARE, TIPPERARY, CORK, KERRY AND GALWAY.

WEDNESDAY EVENING, DECEMBER 30, 1916.

VOL. XXVIII. NO. 5,339.

Transmitted through the Post in the United Kingdom at the newspaper rate of postage, and to Canada and Newfoundland at the magazine rate of postage.

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**YEAR 1916.**

Commencing 1st January and ending  
31st December.

See also for Motor Cars (including Motor  
Bicycles or Tricycles) in Ireland.

PERSONS keeping Motor cars are required  
by Statute to take out Licences authoris-  
ing them to do so. The Duties payable are  
as follows:—

For Motor Cars—  
Motor Bicycles or Tricycles 2 0 0 0 10 0  
Other Motor Cars—  
Not exceeding 6 1/2 horse power 5 0 1 1 0  
Exceeding 6 1/2 but not exceed-  
ing 12 horse power 5 3 1 1 6  
Exceeding 12 but not exceed-  
ing 16 horse power 5 4 0 2 3 0  
Exceeding 16 but not exceed-  
ing 20 horse power 6 0 8 8 0  
Exceeding 20 but not exceed-  
ing 25 horse power 8 0 4 4 0  
Exceeding 25 but not exceed-  
ing 30 horse power 10 0 0 8 0  
Exceeding 30 but not exceed-  
ing 40 horse power 12 0 0 10 0  
Exceeding 40 but not exceed-  
ing 60 horse power 14 0 0 12 0  
Exceeding 60 horse power 16 0 0 14 0  
For Motor Cars kept by Medi-  
cal Practitioners for the pur-  
pose of their profession:—  
Motor Bicycles or Tricycles 0 10 0 0 0  
Other Motor Cars—  
Not exceeding 6 1/2 horse power 1 0 0 10 0  
Exceeding 6 1/2 but not exceed-  
ing 12 horse power 1 11 0 18 9  
Exceeding 12 but not exceed-  
ing 16 horse power 2 0 1 1 0  
Exceeding 16 but not exceed-  
ing 20 horse power 2 0 1 1 6  
Exceeding 20 but not exceed-  
ing 25 horse power 4 0 2 2 0  
Exceeding 25 but not exceed-  
ing 30 horse power 5 0 2 12 6  
Exceeding 30 but not exceed-  
ing 40 horse power 10 10 0 0 0  
Exceeding 40 but not exceed-  
ing 60 horse power 12 0 0 0 0  
Exceeding 60 horse power 14 0 0 0 0  
Applicable only to Motor Cars which shall  
be kept and used for the First Time on and  
after the 1st October in any year.

DEFINITION OF MOTOR CAR.  
The expression "Motor Car" means a cer-  
tain propelled by Mechanical Power, and  
includes a Motor bicycle and a Motor tricycle  
but does not include a vehicle drawn by a  
Motor Car. These duties do not apply to any  
Motor Car, Motor Omnibus or other Vehicle  
being a hackney carriage within the mean-  
ing of Section 4 of the Customs and Inland  
Revenue Act, 1888, nor to any Motor  
Fire Engine or Ambulance. Every person  
liable to the payment of any of the above  
duties is required by the Act to fill up  
and sign a Declaration which is to be delivered  
to the proper Officer before the expiration of  
the Month of January or before the expiration  
of twenty-one days from the date when such

persons shall first incur liability. The Penalty  
for not delivering a Declaration or for making  
an untrue Declaration is £20. A Penalty of  
£20 (over and above the Duty) is also incurred  
by every person keeping a Motor Car without  
having taken out a Licence required by Law.  
Forms of declaration may be obtained at any  
Motor Office in Ireland. In order, how-  
ever, that the proceeds of Motor Licences may  
go to the credit of the County of Limerick, it  
is necessary that application for a Licence  
should be made to the











