



1920 (10 & 11 Geo. 5) c. 72

ROADS ACT 1920

REVISED

Updated to 1 February 2024

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All Acts up to and including the *Policing, Security and Community Safety Act 2024 (1/2024)*, enacted 7 February 2024, and all statutory instruments up to and including the *European Union (Restrictive Measures Concerning Zimbabwe) Regulations 2024 (S.I. No. 48 of 2024)*, made 31 January 2024, were considered in the preparation of this Revised Act.

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[No. 72.]

Roads Act 1920

[1920.]

SCHEDULES.

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ROADS ACT 1920

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An Act to make provision for the collection and application of the excise duties on mechanically-propelled vehicles and on 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. [23rd December 1920.]

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:

Levying by county councils of duties on mechanically-propelled vehicles and other carriages.

10 & 11 Geo. 5.
c. 18 51 & 52
Vict. c. 8.

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 licences for 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 "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 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, have as respects the said duties and licences 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 shall F1[, [subject to section 140 of the Finance Act, 1996,](#)] 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.—F2[...]

Establishment of Road Fund

3.—F3[...]

9 Edw. 7.c. 47.

9 & 10 Geo. 5. c. 50.

Amendment of 9 Edw. 7. c. 47.

4. Section seven, twelve and fourteen of the Development and Road Improvement Funds Act, 1909, shall cease to have effect, and the amendments specified in the second column of the First Schedule to this Act shall be made in the provisions of that Act specified in the first column of that schedule.

Provisions as to licences.

32 & 33 Vict. c. 14.

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, to have effect for the period for which the surrendered licence would, if it had not been surrendered, have remained in force, 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) Sections twenty and twenty-one of the Revenue Act, 1869, shall, subject to such modifications and exceptions as may be prescribed, apply to the declaration to be prescribed under this section, and sections twenty-two and twenty-three of the said Act shall have effect as though references to the declaration to be so prescribed as aforesaid were therein substituted in relation to carriages for references to the declaration under that Act.

Registration and
identification
marks.

3 Edw. 7. c. 36.

F5[6.—(1) On the first application to a licensing authority for a licence in respect of a vehicle under section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952, the authority shall not issue the licence unless and until the authority is satisfied that the vehicle has been registered in the register maintained under section 131 of the Finance Act, 1992.

(2) F6[...]

F7[(3) In the case of a vehicle to which the European Communities (Vehicle Testing) Regulations, 1991 (S.I. No. 356 of 1991) apply, the following provisions shall apply—

(a) the licensing authority shall issue a temporary licence which shall be valid for a period of one month;

(b) the licensing authority shall not issue any further licence required by this Act, unless the vehicle owner produces to the authority, within the period of one month referred to in *sub-paragraph (a)*, a current certificate of roadworthiness for the vehicle issued in accordance with the provisions of the European Communities (Vehicle Testing) Regulations, 1991.]

Amendment of 59
& 60 Vict. c. 36,
3 Edw. 7. c. 36,
and 9 Edw. 7. c.
37.

7.—(1) F8[...]

(2) F8[...]

(3) F8[...]

(4) F9[...]

(5) F8[...]

(6) F8[...]

(7) 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 in such manner and in accordance with such directions as may be contained in any Order in Council made under this Act.

(8) The Motor Car (International Circulation) Act, 1909, shall have effect as though the references therein to the Motor Car Act, 1903, included references to this Act.

Amendment of s.
13 and Second
Schedule of 10 &
11 Geo. 5. c. 18.

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

(2) For the purposes of paragraph 5 of the Second Schedule 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.

(3) 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 vehicle used for that other purpose is higher than the rate chargeable in respect of the licence held by him, be liable to an excise penalty of an amount equal to three times the difference between the duty actually paid on the licence and the duty payable on a licence appropriate to a vehicle used for that other purpose or twenty pounds, whichever amount is the greater.

(4) 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 paragraph 1 or paragraph 2, as the case may be, and not under paragraph 3 of that schedule.

(5) 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 Act.

Provision as to licence duty in case of manufacturers or dealers in mechanically propelled vehicles

9.—F10[...]

Power to modify or determine charges for use of vehicles on roads.

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.

Special provisions as to hackney carriages.

11.—(1) There shall, subject to the prescribed exceptions, be exhibited on every vehicle which is chargeable with duty as a hackney carriage, 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 seating more persons than the number aforesaid, be liable to an excise penalty of an amount equal to 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 that greater number of persons.

(3) Where not less than twelve vehicles of a similar type, being hackney carriages, and belonging to one owner, are registered with a county council, and the council is satisfied that one of those vehicles (hereinafter referred to as "the old vehicle") has been destroyed or withdrawn permanently from use as a hackney carriage, the council shall, on issuing to that owner a licence in respect of another hackney carriage to be used for the same purpose as the old vehicle allow a rebate from the duty payable on that licence at the rate of one-quarter of the duty paid in respect of the licence for the old vehicle for every complete three months between the date when the old vehicle was destroyed or withdrawn, and the expiration of the licence for that vehicle,

and, where any such rebate is so allowed, the licence for the old vehicle shall be forthwith cancelled.

Regulations.

12.—(1) F11[Other than as provided for by *subsection (1A)*, the Minister may make regulations] generally for the purpose of carrying this Act into effect, and in particular, without prejudice to the generality of the foregoing provision, may make regulations—

(a) F12[...]

(b) requiring county councils to make the prescribed returns with respect to vehicles registered with them, and for making any particulars contained in the register available for use by the prescribed persons; and

(c) prescribing F13[in relation to vehicles in respect of which a licence under the Finance (Excise Duties) (Vehicles) Act, 1952, was first taken out before the 1st day of January, 1993,] 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 rendered easily distinguishable, whether by night or by day; and

(d) F14[...]

F11[(e) providing for the issue of new licences in place of any licences which may have been lost or destroyed, and (having regard to all the costs involved in so providing) for the fee to be paid on the issue of a new 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 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) F12[...]

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

F15[(1A) For the purposes of registration certificates, the Minister for Transport may make regulations—

(a) requiring any person—

(i) buying or selling, or otherwise acquiring or disposing of, a vehicle,

(ii) altering or destroying a vehicle, or

(iii) permanently removing a vehicle from the State or, having otherwise removed it from the State, who intends not to have it normally kept within the State,

to furnish the prescribed particulars in the prescribed manner,

(b) providing for—

(i) the issue of a registration certificate in respect of any vehicle,

(ii) where a registration certificate has been lost or destroyed, the issue of a replacement and (having regard to all the costs involved in so providing) the fee to be paid on the issue of a new registration certificate,

(iii) the inspection by prescribed persons of any registration certificate so issued,

(iv) the surrender and production of any registration certificate so issued.]

F11[(2) Every regulation made under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within 21 days of the day on which that House has sat after the regulation is laid before it, the regulations shall be annulled accordingly, but without prejudice to the validity of anything previously done under them.]

(3) County councils shall comply with any regulations so made F14[...] under this Act.

(4) 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 F16[£1,000].

Penalties.

13.—(1) If any person uses any vehicle for which a licence under the Finance Act, 1920, as amended by this Act, is not in force, or being the holder of a general licence or general licences issued under this Act uses 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 F18[an excise penalty not exceeding £1,000], 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 twelve months 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 to his knowledge is false or in any material respect misleading, 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 to his knowledge are false or in any material respect misleading, he shall be liable on summary conviction to F18[a fine not exceeding £1,000 or imprisonment for a term not exceeding 6 months].

(3) If in any proceedings under this section any question arises as to the number of vehicles used or as to the character, 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) If any person forges or fraudulently alters or uses or fraudulently lends or allows to be used by any other person any mark for identifying a vehicle or any licence or registration book under this Act, he shall be liable on summary conviction to F18[a fine not exceeding £1,000 or imprisonment for a term not exceeding 6 months].

(5) All penalties and forfeitures recovered under or in pursuance of this Act, whether by a county council or by any other person, 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 Act.

Local licensing fees to cease to be chargeable.

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 county council, 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 county council or 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, or to whom a general identification mark has been assigned under proviso (b) to subsection (4) of section two of the Motor Car Act, 1903, shall be entitled, on making an application in the prescribed manner to the prescribed county council, local or police authority, to obtain a repayment in respect of the fee or charge paid by him for the licence or mark at the rate of one-twelfth of the amount

so paid in respect of every complete month for which the licence or mark continues in force after the thirty-first day of December, nineteen hundred and twenty, and any sums paid under this provision by a county council shall be treated for the purposes of this Act as expenses incurred by the council in the levying of the duties, and any sums so paid by a local or police authority shall be repaid to the authority out of the Road Fund.

(3) Where, upon application for a licence to ply for hire with an omnibus, the licensing authority either refuses to grant a licence or grants a licence subject to conditions, in either case the applicant shall have a right of appeal to the Minister of Transport from the decision of the licensing authority, and the Minister shall have power to make such order thereon as he thinks fit, and such order shall be binding upon the licensing authority.

An order made by the Minister under this subsection shall be final and not subject to appeal to any court, and shall, on the application of the Minister, be enforceable by writ of mandamus.

For the purpose of this subsection, the expression "omnibus" includes every omnibus, char-a-banc, waggonette, brake, stage coach, or other carriage plying for hire or used to carry passengers at separate fares.

Amendment of s. 28 of 41 & 42 Vict. c. 77. **15.—**F19[...]

Amendment of 24 & 25 Vict. c. 70. s. 4. **16.—**The proviso to section four of the Locomotive Act, 1861, in its application to Scotland is hereby repealed, and in lieu thereof it is enacted as follows:—

Provided that the regulation of weight herein mentioned shall not extend to any wagon carrying only one block, plate cable, roll, vessel of stone or metal, or other single article being of greater weight than sixteen tons, but the fellies, tires, or shoes of such wagon shall not be less than eight inches in breadth, and any damage arising from the user of any such wagon shall be deemed to be damage caused by excessive weight within the meaning of section fifty-seven of the Roads and Bridges (Scotland) Act, 1878.

Interpretation and application to Scotland. **17.—**In this Act, unless the context otherwise requires,—

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

F20[The expression "the Minister" means the Minister for the Environment, Heritage and Local Government;]

The expression "prescribed" means prescribed by regulations;

F20[The expression "registration certificate" means a certificate of registration issued under subsection (5) (inserted by the Finance Act 2003) of section 131 of the Finance Act 1992 and, where the context admits, includes a registration book, a vehicle registration certificate and a vehicle licensing certificate duly issued in respect of a vehicle registered in the State before 28 May 2004;]

The expression "use" means use on a public road;

The expression "police authority" includes the receiver for the metropolitan police district.

Application to
Scotland.

61 & 62 Vict. c.
29.

52 & 53 Vict. c.
49.

18.—In the application of this Act to Scotland—

(a) a reference to paragraph (3) of section three of the Locomotives Amendment (Scotland) Act, 1878, shall be substituted for the reference to paragraph (3) of section twenty-eight of the Highways and Locomotives (Amendment) Act, 1878; and

(b) except in this section, references to a county shall be deemed to include references to a royal, parliamentary, or police burgh containing within its boundaries, as ascertained, fixed, or determined for police purposes, a population according to the census for the time being last taken of or exceeding fifty thousand, and every other burgh shall be deemed to form part of the county within which it is situated, and the expression “county council” shall be construed accordingly; and

(c) section four of the Locomotives Act, 1898, with the exception of subsection (3) thereof, shall apply to Scotland with the substitution of arbitration by a single arbiter to be appointed, failing agreement, by the sheriff, for arbitration under the Arbitration Act, 1889, and county and town councils may borrow for the purposes of the said section as so applied in like manner as they may borrow for the purposes of the Roads and Bridges (Scotland) Act, 1878.

Provisions as to
default on the
part of county
councils in
Ireland. 1 & 2
Geo. 5. c. 45.

38 & 39 Vict. c.
55.

19.—(1) F22[...]

(2) F22[...]

(3) Provision may be made by Order in Council for the discharge by the Minister or otherwise of the functions under this Act and the Motor Car Acts, 1896 and 1903, of any county council in Ireland which, in the opinion of the Minister, neglects or refuses to perform any of those functions, and for carrying the provisions of this Act, and of any such order, or any other order under this Act, into effect as respects the area of such county council.

Short title,
commencement,
and repeal.

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

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

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

Section 4.

SCHEDULES.

FIRST SCHEDULE.

AMENDMENTS OF DEVELOPMENT AND ROAD IMPROVEMENT FUNDS ACT, 1909.

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 to any highway authority advances in respect of the construction of new roads or the maintenance or improvement of existing roads, or to make such advances in conjunction with a highway authority, to any company or person.”

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.”

Section 7.

SECOND SCHEDULE.

PROVISIONS AS TO APPLICATIONS AND INQUIRIES WITH RESPECT TO CLOSING OF HIGHWAYS.

F23[...]

Section 20.

THIRD SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title	Extent of Repeal.
59 & 60 Vict. c. 36.	The Locomotives on Highways Act, 1896.	Subsection (2) of section one.

61 & 62 Vict. c. 29.	The Locomotives Act, 1898.	Sections nine, ten, and eleven; in subsection (1) of section seventeen the definition of "agricultural locomotive"; and subsection (3) of section eighteen.
3 Edw. 7. c. 36.	The Motor Car Act, 1903.	Sections two and five; paragraph (a) of subsection (1) of section seven; in subsection (2) of that section the words "the entry of "particulars of the ownership of "a car on change of ownership, "such fee, not exceeding ten "shillings, as may be prescribed "by the regulations, and in "respect of"; and section eight.
9 Edw. 7. c. 47.	The Development and Road Improvement Funds Act, 1909.	Section seven; subsection (3) of section eight; subsection (2) of section eleven; and sections twelve and fourteen.



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Updated to 1 February 2024

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

This Act is not collectively cited with any other Act.

Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.