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# MOTOR VEHICLE REGULATIONS AND TAXATION IN FOREIGN COUNTRIES



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## FOREWORD

Exports of American automotive products reached a total valuation of \$563,853,995 in 1929, an increase of 8 per cent over 1928, and represented approximately 10 per cent of the United States production.

In view of the importance of these exports, the regulations and internal taxation on motor vehicles in foreign countries, in so far as they tend to restrict sales of American automotive products abroad, are of vital interest to the American automotive industry. Construction requirements throughout the world are generally met by standard American vehicles, but the problem of local taxation is more difficult. This is particularly true in the case of taxation based on horsepower and weight, the American automobile having a much greater horsepower rating and weight than European vehicles in its price class.

A questionnaire was sent to foreign representatives of the Departments of State and Commerce a few years ago on the subject of automotive regulations and taxation, and the information contained in the replies was published early in 1927 as Trade Information Bulletin No. 463. Since that time so many requests have been received for a revision that another questionnaire was sent out; this publication includes the information secured.

While an endeavor has been made to make this publication as nearly complete as possible, it was found impossible to publish all the information secured. It is suggested that American exporters make specific request of the automotive division of the Bureau of Foreign and Domestic Commerce for further data on the countries in which they are most interested.

WILLIAM L. COOPER, *Director,*  
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OCTOBER, 1930.

#### NOTE

The information contained in this publication is the latest available at the time of going to press. However, new regulations and new conditions are constantly being reported from the oversea representatives whose reports have made the basis for this bulletin. Wherever possible the probable changes in the immediate future have been indicated. The automotive division of the Bureau of Foreign and Domestic Commerce will be glad to furnish more complete information on specific points in correspondence with American exporters.

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# MOTOR VEHICLE REGULATIONS AND TAXA IN FOREIGN COUNTRIES

American automobiles encounter practically no prohibitory regulations in any of the countries of the world; in fact, they have the way for vehicles of other countries in the remotest corners of the world, and have, in most cases, set the standard for other vehicles to follow. Regulations, of course, have been necessary, but they are usually gone hand in hand with development and improvement of the various American models placed on the market.

In the matter of taxation, however, American automobiles have not fared so well. In numerous countries, principally in Europe, the taxation is unfavorable to American design, by reason of the fact that taxes are based on horsepower; European vehicles in the same power class pay relatively lower rates than American vehicles with much greater horsepower.

Although some producing countries protect local manufacture by means of high import duties, American automobiles nevertheless are imported and are in operation in large numbers.

## REGULATIONS

### TYPES PROHIBITED

Only a very few countries prohibit any particular type of automobile. In French West Africa, Sierra Leone, and the Society Islands, trailers may be operated only with special permission; they are not allowed at all in Porto Rico or in Canton, China. They must be drawn by tractors in Japan, while in Buenos Aires, both city and Province, Argentina, and in Ceylon there must be only one trailer to a truck. The Fiji Islands ban side cars; Cyprus forbids trucks weighing over 3 tons; while Ethiopia prohibits trailers, trucks, and busses other than to reserve a monopoly of the bus business for a concessionaire.

### OVERLOADING

It is reported that American manufacturers, particularly of trucks, have experienced considerable difficulty with the overloading evil in foreign countries as a result of dealers substituting their own capacity plates for those of the manufacturer, and, in some cases, substituting the vehicle at a capacity greater than the factory rating. In the questionnaire sent to representatives of the Department of Commerce and the consuls of the State Department requested to report on the local practice in this respect.

It is now known in many cases that vehicles are heavily overloaded and there are no laws to prevent the evil. They show that foreign vehicles are overrated and that dealers are sometimes placed at a disadvantage with foreign regulations. Compelled to adhere strictly to the American factory capacity plates, the dealers' statements in this respect to local authorities.

## MOTOR VEHICLE REGULATIONS AND TAXATION

Municipal authorities limit weight according to oral statement by catalogue of manufacturer.

All vehicles must have plate showing make, type, and serial number. Must have plate showing tare and maximum loaded weight. Same for substitution of higher-maximum load plate for that supplied by maker locally, but not by any distributor of American trucks. Load must be affixed by anyone.

*Aden*.—Manufacturers' plates not required, but desirable.

*Buenos Aires (city and Province of Buenos Aires)*.—License card shows maximum weight according to tax paid. No specific law as to changing plates. There are no regulations and considerable advertising of higher capacity in Argentina.

*Buenos Aires*.—Plates (not necessarily of manufacturer) must be attached to trucks showing maximum load. Advertising of higher-than-rated capacity is prohibited, but not probable.

*China*.—Federal regulations prohibit changing of capacity plates, original plates of manufacturers to be maintained intact and in accessible location.

*Malaya*.—Maximum weight given on registration card is painted on side of vehicle. Police are endeavoring to prevent overloading, not with the design of preventing overloading beyond capacity of particular vehicle but with the design of protecting the roads.

*Harbin*.—Prohibition against loading beyond factory capacity rating is enforced by dealer. In practice overloading occurs.

*Mukden*.—Law provides vehicles not to be loaded beyond factory capacity rating shown by dealer, but in practice trucks are overloaded by about one-half ton; busses often overloaded. No law as to plates.

*Shanghai and Kiangsu Province, International Settlement, and French Concession*.—Trucks and trailers must have either plate or painting on side showing maximum freight capacity authorized by Shanghai Municipal Council and gross weight beyond which the vehicle must not be loaded. For busses, net weight and gross weights and passenger capacities must be shown on a plate affixed conspicuously to vehicle. To combat the overloading evil the council has provided, effective April 1, 1930, that a certified copy of manufacturer's specifications must be furnished before license is issued, the said specifications to be certified by factory or home office. A 20 per cent overload on gross weight will be permitted in excess of manufacturer's certified specifications.

*Greater Shanghai (special municipality of Greater Shanghai—Chinese-controlled area)*.—No vehicle may be loaded in excess of factory rating.

*Costa Rica*.—Factory capacity plates should be attached, because traffic officials accept them as the only authorized indication of the capacity or weight limit of bus or truck.

*Cuba*.—No plates required; purchasers are so familiar with American trucks that a dealer would not be able to overrate the capacity. Moreover, government officials are zealous in their efforts to prevent overloading, as fees are collected according to weight.

*Danzig*.—Each vehicle must have factory plate showing manufacturer's name, number of chassis, horsepower, and net weight. Vehicles under 2½ tons, including motor cycles, must show cylinder content; over 5 tons gross must show on plate permitted load, axle and rim pressure. Regulations do not specifically forbid change of plates or overrating of capacity by dealer, but prohibited by public by official inspector and the type certificate.

*Denmark*.—Maximum load must be shown. Dealers not specifically prohibited to overrate or to substitute their own plates, but any substitute must not show rating exceeding that of the automobile experts consulted by the Ministry of Justice.

*Dominican Republic*.—No law as to plates, but maximum load for busses and trucks must be entered on registration card and never exceeded.

*Egypt*.—No law as to plates. Maximum load is determined by factory rating. No law as to overrating. Overloading is common.

*Estonia*.—Plates not required. Tendency is noted to overrate manufacturer's capacity, but lately the opportunity has been taken because manufacturers are doing direct advertising. Dealers are becoming fairly well acquainted with capacity ratings.

*Ethiopia*.—No attention yet given to factory rating. Overloading is common.

*France*.—No law as to plates. If a dealer overrates, he would be liable for prosecution.

*French West Africa (Senegal)*.—No law as to plates. Load of trucks, but law is not

*Germany*.—Plate required showing name of manufacturer, number of chassis, horsepower, net weight.

*Gold Coast*.—Government licenses vehicles, which are officially weighed by an official testing officer to determine maximum loads. It is common, however, to see vehicles loaded far beyond their licensed weight. Advertising by dealers of higher than manufacturer's capacity not practiced.

*Greece*.—Pay-load capacity of every truck is determined by Ministry of Communications. Absence of requirement that plate be attached by manufacturer permits some dealers to replace manufacturer's plate with their own and to advertise, for instance, a 1¼-ton chassis as a 2-ton unit. Greek authorities are lenient in determining pay-load capacity and often accept dealer's statement. Many purchasers, however, are aware of the existence of manufacturer's plates and are now insisting on seeing them.

*Guatemala*.—No regulations requiring manufacturer's plates. Trucks and busses usually come from the United States with regular factory plates attached. Some manufacturers wisely underrate maximum load, as most truck owners constantly overload. No reports have been made, however, as to dealer substituting own for factory plates, and there are no laws prohibiting advertising trucks at excessive capacity.

*Hungary*.—Factory capacity plate must be furnished. Laws do not forbid dealers to substitute own capacity plates or to overrate in advertising; thus American trucks are being discredited by dealers.

*Japan*.—No law as to determining capacity. In Tokyo supervision is by Tokyo Dealers' Association, but it is customary to overload trucks. Dealers in many cases have only a hazy idea of actual load limits of their vehicles and are not averse to overrating their carrying capacity in order to increase sales; however, the legal restrictions on maximum weight and the fact that in many Prefectures taxes are based on rated capacity have acted as strong deterring factors to any widespread overrating of trucks in Japan. It is advisable for all American manufacturers of light trucks to mark clearly the maximum capacity. There are no laws forbidding dealers to substitute their own plates for those of the manufacturer or to advertise truck at higher-than-factory capacity.

*Lithuania*.—No law or regulation as to overloading motor chassis or trucks; overloading is a common practice, and chassis with 1½ and 2½ tons capacity are frequently sold as 2½ and 3½ tons capacity. Even though data as to weight and capacity must be given municipal authorities when registration is applied for, dealers still may advertise at a higher than the real capacity.

*Madagascar*.—Factory plates showing maximum load required.

*Madeira*.—Factory rating plates not required. Busses are inspected to prevent overloading, and there are few trucks other than those with bus bodies. No tendency to overload trucks. Although local laws do not require plates giving maximum load, they would, nevertheless, be useful to both dealers and public.

*Malta*.—No law as to plates, but it is believed that in case of accident, where plates have been changed, authorities would prosecute, not only on ground of deception with intent to defraud but also on grounds of endangering public safety.

*Martinique*.—Plates required. American cars are advertised and sold according to manufacturer's rated capacity, but local dealers agree that overloading evil is practiced by most owners.

*Mexico*.—Plates should be attached by manufacturer to chassis. It is believed that the tariff law of January 1, 1930, will make it impossible for dealers to substitute manufacturer's capacity plates.

*Netherlands*.—Plate required showing name of factory, capacity, etc., but no law against substituting a dealer's plate or overloading by owners.

*Netherland East Indies*.—No law as to plates; manufacturers commonly attach them. Dealers not specifically forbidden to change plates or to overrate.

*Nigeria*.—Penalty of £50 for failure to give correct capacity to licensing authority. Law as to false trade-marks and descriptions strictly enforced in British West Africa; it is believed that any dealer substituting own plate or overrating would be severely dealt with.

*Norway*.—Weight accepted by Ministry of Labor is that guaranteed by the manufacturer in writing or that stated in original catalogues of manufacturer. No attention given to plates attached by either manufacturer or dealer. Written declaration of manufacturer should give permitted weight in kilos and be signed by managing director of company or chief engineer, signature witnessed by a notary public.

*Panama.*—Manufacturers' plates on trucks showing maximum load desirable but not required.

*Persia.*—No attention is paid to manufacturer's plates. Weight is determined locally, and the rating is invariably about one-third higher than that of the manufacturer. Overloading, therefore, is pronounced in Persia, dependent chiefly on trucks for its transportation. Serious damage has resulted to trucks strained far beyond their capacity. Even were the regulations enforced, however arbitrary, the evil would be lessened. Passenger cars, likewise, are frequently overloaded.

*Peru.*—One dealer is reported removing manufacturer's plates and selling trucks as of higher capacity. No laws.

*Philippines.*—Maximum allowable gross weight fixed by Director of Public Works.

*Poland.*—No regulations. Because of numerous accidents recently, vehicles are subject to periodic inspection to provide against road accidents due to defective mechanism or chronic overloading. Dealers overrate without interference. Often one sees in Poland a factory-rated 1-ton chassis hauling load of 4 or 5 tons.

*Portugal.*—The commission classifying capacity of vehicles is supposed to be guided by manufacturer's catalogues and plates; it gives certificates which dealers are forbidden to change. However, overloading prevails, and dealers manage to sell trucks at overrated capacity.

*Rumania.*—No law as to plates. One dealer stated frankly he overrated, being compelled to do so to meet ratings of European trucks which are based on chassis capacity plus weight of the body.

*Sierra Leone.*—As in all of British West Africa, laws as to correct painting of maximum weight on trucks are strictly enforced and offenders fined. Any dealer who would misrepresent the capacity and paint wrong maximum capacity would be prosecuted summarily and fined £20.

*Spain.*—Trucks are taxed according to capacity; misstatement would be fraud on the State and punishable by law. Owner would hardly overstate because of extra taxation and chance of examining engineer rejecting the truck out when misstatement is noted.

*Sweden.*—No laws; Swedish inspectors do not accept dealers' ratings, but determine them themselves; any truck owner carrying a load beyond rated capacity is subject to fine. Every effort is made by distributors to have manufacturers overrate or allow as much leeway as possible, for other trucks with which they compete may be overrated.

*Switzerland.*—No law as to plate other than that one, by either manufacturer or dealer, must be attached.

*Syria.*—Plate required, not necessarily that of manufacturer. No law against substitution.

*Trinidad.*—Overloading evil in Trinidad is entirely due to owners, as dealers do their utmost to prevent it. No laws. Owner must attach plate showing maximum load.

*Turkey.*—Overloading general for both trucks and busses. No laws.

*Venezuela.*—Overloading common; dealers do not change capacity plates. No law as to changing plates or overrating capacity.

#### SPEED LIMITS

The questionnaire which elicited the information for this publication also included a request that laws creating speed limits, if any, be outlined. The automotive division now has in its files an almost complete list of speed limits for various types of vehicles and for the different kinds of roads in the various countries of the world. The data can not, on account of lack of space, be included in this publication, but may be obtained on specific application.

#### BRAKES

In general, standard American braking systems fulfill local requirements. A few countries permit a single set operated jointly by two separate controls, but the majority require two independent sets. Four-wheel brakes are usually satisfactory if satisfying the requirement as to two independent systems.



## OTHER REGULATIONS

Lack of space precludes, in many cases, the publication of complete data covering motor-vehicle regulations. Where additional information is desired covering some particular countries, it would be advisable that the reader inquire of the automotive division whether such data are available and request a loan of the particular reports desired. The following table presents a résumé of the capacity, construction, lighting, highway, and brake regulations.

|                                             |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                           |                                                                                                    |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <p>Aralia:<br/>Aden</p>                     | <p>Maximum weight on any axle, 8 tons; trailer, 4 tons; total, all axles, 12 tons.</p>                                                                                                                                                                | <p>Chassis load not to exceed 10 feet in height from road or overlap width of vehicle. Maximum width 7½ feet, length 26 feet. Rule to left; right drive required; in case of left drive, vehicle must be equipped on right side with mechanical signaling apparatus of pattern approved by registration authority. Taxicabs and public conveyances not licensed unless with right drive.</p> | <p>2 head lights, 1 red tail light with white beam for license plate. Motor cycle, 1 head light and tail light, illuminating both front and rear licenses; motor cycle with side car must have, in addition, another side light; upper half of face of headlights must be painted black. Spotlights prohibited.</p> | <p>Horns not restricted as to type but subject to approval of licensing authority. Front and rear licenses.</p>                                                                                           | <p>Only requirement that 1 brake must be applied by foot of driver. 4-wheel brakes acceptable.</p> |
| <p>Hedjaz</p>                               |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                     | <p>Horn or other warning device. A license plate.</p>                                                                                                                                                     |                                                                                                    |
| <p>Argentina:<br/>City of Buenos Aires.</p> |                                                                                                                                                                                                                                                       | <p>Rule to left; either drive, right preferred. Trucks weighing over 6,000 kilos must have rubber tires.</p>                                                                                                                                                                                                                                                                                 | <p>2 cowl lights, left white, right green; 1 tail light with red beam for rear and white beam for license. Head lights (car may be equipped with them) may not be used, even with dimmers.</p>                                                                                                                      | <p>No sirens or whistles; 1 tone only, of low pitch. 1 front, 1 rear license plate, usual position. Solid tires pay 50 per cent, metal tires 400 per cent, more than pneumatic tires in license fees.</p> |                                                                                                    |
| <p>Province of Buenos Aires.</p>            | <p>Maximum weight for 4-wheel vehicle is 12 metric tons gross, per axle 8 metric tons. If three or more axles, 2.50 meters apart, maximum weight 6 tons per axle; 5 per cent tolerance in maximum weights. Heavier loads require special permits.</p> | <p>Maximum length 9 meters, width 2.5 meters, height 3.75 meters; trailer length 18 meters. Rule to left; either drive, right preferred. Width of tire at point of contact with road, pneumatic and solid, 1 centimeter for every 125 kilos gross weight of truck; metal tires 1 centimeter for every 100 kilos.</p>                                                                         | <p>Same as for city except head lights generally used on country roads. Tail light at right.</p>                                                                                                                                                                                                                    | <p>1 front, 1 rear, license plate, usual position.</p>                                                                                                                                                    |                                                                                                    |

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country   | Capacity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Lighting regulations                                                                                                                                                                                                                  | Highway regulations                                                                                                                                                                                                                                               | Brake regulations                                                                                                                                                                                                |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Australia | New South Wales, inside metropolis, gross weight 4-wheel vehicles, pneumatic tires, 12 tons, solid tires 13 tons 4 hundredweight; 6-wheelers, 16 tons; outside metropolis, 4-wheel pneumatics 11 tons, 4-wheel other 12 tons 2 hundredweight; 6-wheelers 14 tons 13 hundredweight. Queensland, 6 hundredweight solid and 6½ hundredweight semisolid an inch width of tire a wheel (unless by special authority). Maximum tare (unladen weight) 5 tons for passenger or commercial vehicle; maximum load 5 tons. Maximum gross weight from 4½ hundredweight an inch width of tire on wheel under 15 inches diameter to 12¼ hundredweights an inch width of tire on a wheel 76 inches in diameter in case of pneumatics. Victoria, inside metropolitan area, maximum gross weight 4-wheels 10 tons, 6-wheels 13 tons; outside area 4-wheels 8 tons, or rail-competitive 10 tons; 6-wheels, 13 tons. South Australia, gross 12 tons; back axle maximum two-thirds; 6¼ tons back axle with metal tires, 8 tons back axle rubber. Tasmania, net load 4 tons, special cases 5 tons; maximum gross 5 hundredweight each inch of tire bearing surface. Western Australia, gross 10 tons. Permissible weights 4-wheelers, from 4½ hundredweight an inch vehicle with 1¼ inches tire surface a wheel to 8¼ hundred- | Maximum height, New South Wales 13 feet, Queensland 9½ feet, Victoria 12 feet, South Australia (floor to top) 9 feet, other States not shown. Maximum length, New South Wales 40 feet (bus 30 feet), Queensland 26 feet, Victoria 23 feet, South Australia 30 feet, Western Australia 40 feet, others not shown. Maximum width, New South Wales 8 feet, Queensland 7¼ feet, Victoria 8 feet, South Australia 8 feet, Tasmania 8 feet, Federated Territories not shown, Western Australia 7¼ feet (trailer 7 feet). Rule to left, right drive required. Turning radius, busses New South Wales, 60 feet. Solid tires prohibited on busses in New South Wales, Victoria, or Western Australia. In New South Wales tires on vehicle carrying between 12 tons and 13 tons 4 hundredweight must be solid, with minimum widths of 7 inches front and 14 inches rear. Queensland minimum thickness, solid or semisolid, 1¼ inches, Victoria, minimum thickness other than pneumatic, 1 inch, Tasmania 1¼ inches. Western Australia, solid tire, minimum width 1¼ inches. Maximum overhang beyond center line of rear axle, New South Wales bus one-third length of wheelbase, special cases 7½ feet; Queensland, busses 50 per cent, others 65 per cent; Victoria, one-third of wheelbase, maximum body pro- | 2 head lights, 1 red tail light, with white beam for license plate. Dimmers not specifically, but in effect, required, head lights required to be adjustable to prevent glare. Spotlights not specifically, but in effect prohibited. | Usual warning device, sirens prohibited. 1 front, 1 rear license plate; 1 on rear of trailer. In all States except Federated Territories, solid tires pay heavier license fees, varying from 16 per cent to 50 per cent. In a few cases 100 or 200 per cent more. | 2 independent sets of brakes throughout Australia; 4-wheel brakes satisfactory when complying with this requirement. In New South Wales and Queensland trailers must have brakes independent of drawing vehicle. |

|                                     |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                             |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Austria.....                        | weight an inch of tire surface where wheels are 5½ inches each. Maximum unladen bus 5 tons, laden 8 tons, 2½ tons a wheel; weight any axle up to 5 tons not more than two-thirds total weight. Net 5,000 kilos; gross 10,000 inches. Maximum load for truck and trailers 10,000 kilos. | jection 18 inches. South Australia bus 0.3 overall length of vehicle or 8 feet, whichever is less, body projection over wheels, side at rear, 1 foot.                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                             |
| Azores.....                         | Maximum weight, loaded vehicles on highways, 150 kilos ground pressure for each centimeter width of wheel rims.                                                                                                                                                                        | Maximum width of load 2.5 meters; maximum height, 4.5 meters. Rule of road to left, but Government plans rule to right in 1930. Solid tires forbidden in most Provinces. Rubber tires required on all vehicles. Trucks with carrying capacity up to 3 tons must have pneumatic tires; over 3 tons semisolid tires with air chambers. All trailers in Vienna must have pneumatic or semisolid tires with air chambers. | 2 head lights, 1 rear red tail light, with combination white ray to illuminate license plate; rear lamp in Vienna must be so wired that it can not be extinguished from interior of car; front lamps should be located to show extreme width of car, or a special set of 2 small lamps on front of end of mudguards. Head lights must have antiglare or special non-dazzling rays. Motor cycles one front lamp; if with side car, two front, one rear light. | Solid tires prohibited in Vienna and in many other municipalities. Only one trailer allowed to a truck. In cities only deep-toned bulb horns or damped electric horns; other whistles and warning devices forbidden. One front, one rear license plate. Motor cycles one front plate. Some Provinces assess higher tax for solid tires. | 4-wheel brakes satisfactory if with 2 separate controls, each independent. In general, American brakes satisfactory. Trailers with 2 axles must have brakes.                |
| Bahamas (Island of New Providence), |                                                                                                                                                                                                                                                                                        | Maximum width, 2.5 meters. Governors compulsory. Rule to right.                                                                                                                                                                                                                                                                                                                                                       | 2 head lights, 1 red tail light; dimmers compulsory.                                                                                                                                                                                                                                                                                                                                                                                                         | Some warning device required. Front and rear license plates.                                                                                                                                                                                                                                                                            | 4-wheel brakes satisfactory; 2 independent sets.                                                                                                                            |
| Belgian Congo....                   | Maximum gross weight, 4-wheel vehicle, 5,000 kilos; of 3-wheel or less, 3,000 kilos; also part of tire in contact with ground must be 1 centimeter in width for each 75 kilos supported by wheel, with minimum width of 6 centimeters.                                                 | Rule of road left.....                                                                                                                                                                                                                                                                                                                                                                                                | 2 front lights, 1 rear light with white ray on license plate and red ray in rear.                                                                                                                                                                                                                                                                                                                                                                            | Horn or warning device required, but no restriction as to type. Front and rear license plates.                                                                                                                                                                                                                                          | 4-wheel brakes satisfactory.                                                                                                                                                |
| Belgium.....                        |                                                                                                                                                                                                                                                                                        | Maximum width, 2½ meters, including hubs and axles; axles may not project over 20 centimeters beyond rim of wheel. Maximum height, 5 meters. Rule to right, left drive preferred. Condition of roads makes high clearance desirable.                                                                                                                                                                                  | 2 head lights, 1 red tail light with white beam for license plate. Dimmers compulsory.                                                                                                                                                                                                                                                                                                                                                                       | Warning signal audible 100 meters. Low tone for automobiles, higher for motor cycles. Front and rear license plates.                                                                                                                                                                                                                    | 2 independent sets of brakes. Probably single set operated by 2 separate controls not satisfactory; 4-wheel brakes satisfactory.                                            |
|                                     |                                                                                                                                                                                                                                                                                        | Maximum over-all width, 2.5 meters. Rule to right; left drive preferred.                                                                                                                                                                                                                                                                                                                                              | 2 head lights, 1 red tail light at left end; dimmers compulsory. Each trailer must have white light in front to left and red light left rear of last trailer. Motor cycles, 1 head light and rear red light unless equipped with sidecar on left, in which case white light must show to left of side car; if side car is on right, second light is optional.                                                                                                | 1 sonorous warning signal audible 100 meters. License plate in rear 30 centimeters from ground. Semipneumatic pay 25 per cent, solid tires 100 per cent, and metallic tires 150 per cent more than pneumatic.                                                                                                                           | 2 independent sets of brakes, each operating on at least 2 wheels, 1 able to hold without intervention of driver. Trailer must have brakes if hauled by other than tractor. |

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country                                          | Capacity                                                                                                                                                                                                                                                                                                                                                                                                                                    | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                    | Lighting regulations                                                                                                                                                                                                                                                                                                                                        | Highway regulations                                                                                                                                                                                            | Brake regulations                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bolivia                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2 head lights, 1 tail light.                                                                                                                                                                                                                                                                                                                                | Horns must not make too much noise. Front and rear licenses.                                                                                                                                                   |                                                                                                                                                                                                                                                                                                              |
| Brazil                                           | Maximum gross weights for trucks, 10 to 12 centimeters, 3 metric tons; 12 to 15 centimeters, 6 tons; 15 to 20 centimeters, 9 tons; over 20 centimeters, 12 tons. Passenger vehicles seating over 7 considered, in weight regulations, as trucks.                                                                                                                                                                                            | Trucks, maximum length 8 meters, width 2.5 meters, height 3.5 meters; trailers the same, except maximum length of both vehicles 25 meters. Maximum width of busses in Rio de Janeiro 2.2 meters, but height is greater so that double-deck busses permissible. Rule to right; either drive allowed, but 95 per cent are left hand.                                                                                                           | 2 cowl lights (not enforced), 2 head lights, red tail light, left side, with white beam for license plate. Spotlights prohibited in cities.                                                                                                                                                                                                                 | Some municipal regulations prohibit solid tires. Warning devices with strident sounds prohibited. Front and rear license plates. Federal District taxes solid tires higher than pneumatic tires.               | 2 sets of brakes, 1 operated by foot, other by hand; 4-wheel brakes satisfactory if 2 sets, but regulation not strictly enforced and many vehicles have single set operated by 2 separate controls; possible, however, regulation will be strictly enforced in future. Trailers not required to have brakes. |
| British East Africa (Kenya, Tanganyika, Uganda). | Uganda, maximum gross weight 6 tons; none in Tanganyika and Kenya. Maximum gross weight of trailer 2½ tons.                                                                                                                                                                                                                                                                                                                                 | Maximum height, trucks and trailers, 12 feet; length, trucks, 20 feet, trailers 25 feet; width trucks and trailers, 7 feet. Rule to left; right drive.                                                                                                                                                                                                                                                                                       | 2 head lights, 1 tail light. Spotlights prohibited.                                                                                                                                                                                                                                                                                                         | Front and rear license plates.                                                                                                                                                                                 | 2 independent brakes. Every 4-wheel trailer must have at least 1 brake.                                                                                                                                                                                                                                      |
| British Guiana                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rule to left; either drive. Maximum overhang of body 4 feet back of center line of rear axle.                                                                                                                                                                                                                                                                                                                                                | 2 head lights, 1 rear light (parking lights advisable on mud guards); dimmers compulsory; spotlights prohibited.                                                                                                                                                                                                                                            | Warning device required, bulb horns in wide use. Solid tires pay twice amount of taxes paid by pneumatic tires.                                                                                                | 4-wheel brakes satisfactory if with 2 independent sets.                                                                                                                                                                                                                                                      |
| British Honduras                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rule to left; either drive permitted.                                                                                                                                                                                                                                                                                                                                                                                                        | 2 front lights; 1 small white light, 1 small red light in rear; spotlights prohibited except when making repairs.                                                                                                                                                                                                                                           | Front and rear license plates.                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                              |
| British Malaya                                   | Maximum weight in municipal limits of Straits Settlements 3 tons net; maximum gross weight 5 tons per axle and 8 tons for all axles. Maximum net weight trailer 2½ tons, gross axle weight 4 tons. Outside municipal areas maximum weight all axles 8 tons, trailers 3 tons. In Federated Malay States maximum axle weight 6 tons. Maximum overhang in Federated Malay States beyond rear axle 7½ feet. In Straits Settlements minimum tire | Federated Malay States and Straits Settlements. Maximum overall length 24 feet, width 7½ feet, height from ground unloaded or loaded 12 feet. In Straits Settlements maximum wheel base 14 feet, Federated Malay States 15 feet. In Federated Malay States maximum overall length of trailer 15 feet, width 7½ feet, height 10 feet; in Straits Settlements 20, 7½, and 12 feet, respectively. In Straits Settlements trucks must be so con- | 2 head lights, 1 red tail light lighting license plate; 1 head light for motor cycle; red tail light for trailer. Tail lights must be on right side. In Federated Malay States head lights must indicate width of vehicle; it may have also 2 lamps in front, one on each side, to illuminate road. Head lights must be nonglaring. Spot lights prohibited. | Bulb horns required in addition to electric horns. Front and rear license plates (in practice rear number is painted on truck body). In Federated Malay States solid tires pay double tax covering pneumatics. | 2 independent sets of brakes. In practice 4-wheel brakes meet requirements, and single set operated by 2 separate controls is satisfactory.                                                                                                                                                                  |

width light cars up to 1 ton, 2½ inches; 1 to 2 tons, 3 inches; heavy cars 5 inches; trailers 3 inches. Also, width shall be not less than number of half inches equal to number of units of registered axle weight, which varies according to diameter of wheel: Unit, if wheel is 3 feet in diameter, 7½ hundredweight; over 3 feet, 7½ hundredweight, with an addition of weight in proportion of 1 hundredweight for each 12 inches by which diameter is increased; less than 3 feet, 7½ hundredweight, with deduction of weight in proportion of 1 hundredweight for every 6 inches by which diameter is reduced. Above rules as to tire width not applicable to pneumatic tires or tires of soft or elastic material. Each heavy motor car with wheel having diameter less than 2 feet must be fitted with pneumatic tires or of soft elastic material. In Federated Malay States maximum tire weight, 3½ inches width, 4 hundredweight; 3½ to 5 inches, 5 hundredweight; over 5 inches, 6 hundredweight. All motor vehicles must have rubber tires. Minimum diameter of wheel of motor vehicle with pneumatic tires 2½ feet.

12 tons gross

constructed as to be able to travel faster than 10 miles per hour. In Federated Malay States maximum speed 15 miles per hour unless truck is fitted with efficient device to limit speed to 15 miles per hour. No bus in Federated Malay States may be capable of greater speed than 20 miles per hour unless equipped with device to limit speed to 20 miles per hour. In Federated Malay States and Straits Settlements rule to left; right drive required.

Rule of road left; only busses required to have right drive. Maximum overhang back of center line of rear axle is 4½ feet. Governors optional.

2 head lights, 1 tail light

No exhaust horns allowed; electric or bulb horn required. Front and rear license plates. Solid tires taxed out of existence.

2 independent brakes operating on rear wheels; 4-wheel brakes satisfactory.

British West Indies (Barbados).

<sup>1</sup> Regulations not standard in British Malaya: Separate laws in Straits Settlements, in Federated Malay States, and Unfederated States. Regulations of Federated States and Straits Settlements.

Generally native States follow

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country                     | Capacity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Lighting regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Highway regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Brake regulations                                                                                                                  |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| Bulgaria                    | Maximum weight each square centimeter of tires (with wheel diameter not less than 1 meter) 150 kilos, maximum axle weight 7 tons.                                                                                                                                                                                                                                                                                                                                                                                                                                       | Maximum length of axle 1.8 meters; hub of wheel should not project more than 25 centimeters from outside hem of wheel. Minimum width of busses 1.65 meters between center of wheels; width of front wheels may be reduced to 1.55 meters. Rule of road to right.                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Front and rear license plates.                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                    |
| Canada                      | Nova Scotia, 12,000 pounds; New Brunswick, 12,000 pounds if with pneumatic, 10,000 if with other than pneumatic tires; Quebec, cars with pneumatic tires 12,000 pounds, other than pneumatic 10,000 pounds; busses and trucks with 2 driving axles 9,000 pounds each if pneumatic tires, 8,000 if other than pneumatic tires; Ontario, 15,000 pounds an axle if pneumatic tires, 12,000 pounds if solid; Manitoba, 10 tons, or 6 to axle; Alberta, 10 tons or 7,500 pounds to a wheel; Canadian national parks, 3 tons carrying capacity. Prince Edward Island 4½ tons. | Rule to right in all Provinces. Prince Edward Island, maximum width 96 inches; Nova Scotia, width 8 feet, height 12½ feet, length 33 feet for single vehicle, 85 feet for more than 1; New Brunswick, width 8 feet, height 13½ feet, length 33 feet single, 85 more than 1; Quebec, width 96 inches, height 12½ feet, length 28 feet, 85 for more than 1; Ontario, width 96 inches, length 33 feet, more than 1 vehicle 65 feet; Canadian national parks, width 6 feet, length 21 feet. All Provinces require mufflers and rear mirrors. | All Provinces require 2 head lights, 1 red tail light with white beam for license plate; dimmers or antiglare lenses generally required. Motor cycles required to have 1 head light, 1 red tail light, and red side light for side car. In Nova Scotia, Quebec, Ontario, trailers specifically required to have red tail light. In Nova Scotia and Ontario vehicles more than 80 inches wide must have 2 clearance lamps on each side. Nova Scotia, New Brunswick, and Ontario specifically forbid more than 21 candlepower. | All Provinces require suitable horns, sirens, and similar devices being prohibited to vehicles other than those of police and fire departments. All Provinces require front and rear plates for automobiles. Prince Edward Island requires motor-cycle plate in front; if with side car, also in back. Nova Scotia, New Brunswick, Saskatchewan, and British Columbia require plate in rear. Ontario, both front and rear. Front plates generally must be fastened sideways. | Nova Scotia, New Brunswick, and Ontario specifically require 2 separate brakes; other Provinces require efficient brakes.          |
| Canary Islands <sup>2</sup> | Maximum gross weight 8,000 kilos, and 150 kilos to each centimeters of rubber tire and 140 centimeters of metal tire.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Maximum width 2.5 meters, length 10 meters, height 3.1 meters. Rule to right, either drive.                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2 head lights, 1 red tail light; dimmers compulsory.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1-tone warning device. Solid tires pay 25 per cent higher license fee than pneumatic tires.                                                                                                                                                                                                                                                                                                                                                                                  | 2 independent sets of brakes, 1 to act directly on wheels or drums attached thereto; 4-wheel brakes satisfactory.                  |
| Ceylon                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Maximum width of bus laden, 7 feet 2 inches, other vehicles laden, 7½ feet; height with load 12 feet; wheelbase 16 feet in Colombo. Outside of Colombo, same regulations except all vehicles are limited in width to 7 feet 2                                                                                                                                                                                                                                                                                                            | Motor cycles 1 head light and 1 red tail light; all other vehicles 2 head lights and red tail light with white beam for license plate. Red tail lights for trailers.                                                                                                                                                                                                                                                                                                                                                         | No whistle or horn with more than 1 note permitted in urban areas. Front and rear license plates. Motor cycles must have front plate on mudguard and rear license. Trailers have 2 license plates at rear, top one showing                                                                                                                                                                                                                                                   | All motor vehicles required to have 2 independent systems of brakes. Trailer weighing over 224 pounds required to have hand brake. |

|                                        |                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                           |                                                                                                                                  |                                                                                                     |
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|                                        |                                                                                                                                                                                                         | <p>inches. In Colombo overhang of bus behind back axle limited to two-fifths of wheelbase or 6¼ feet, whichever is less; overhang of other vehicles one-half of wheelbase or 6¼ feet, whichever is less. Outside of Colombo overhang of all vehicles limited to two-fifths of wheelbase or 5½ feet, whichever is less. Combined length of 2-wheel trailer and drawing vehicle limited to 33¼ feet. Maximum length 4-wheel trailer, 17 feet. Rule to left; right-hand drive compulsory. All vehicles in excess of 1½ tons required to have rear-view mirror on off side.</p> |                                                           | <p>number of trailer, lower plate number of car to which attached. If vehicle does not have rubber tires, license is double.</p> |                                                                                                     |
| Chile.....                             | Maximum 12 tons.....                                                                                                                                                                                    | <p>Bus regulations in Santiago (probably in Valparaiso), minimum wheelbase, bus with capacity for 19 passengers, 3.6 meters; for 29 passengers, 4.65 meters. Bus tires must be semi or full balloon; high pressure and solid tires prohibited.</p>                                                                                                                                                                                                                                                                                                                          |                                                           | <p>Solid tires pay higher fees in many municipalities than pneumatic tires. Front and rear license plates.</p>                   | <p>Single set of brakes operated jointly by two separate controls; 4-wheel brakes satisfactory.</p> |
| China:<br>Canton (Kwangtung Province). | <p>4 long tons gross. Minimum tire width: 4,800 pounds, 3 inches; 6,400 pounds, 3½ inches; 7,600 pounds, 4 inches; 8,800 pounds, 5 inches; minimum width, solid tires 4 inches, pneumatic 3 inches.</p> | <p>Maximum width 7½ feet, height 12 feet. Rule to left; either drive permitted.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>2 head lights, 1 red tail light; dimmers required.</p> | <p>Front and rear license plates.</p>                                                                                            | <p>Ordinary 2-wheel and 4-wheel brakes satisfactory.</p>                                            |
| Dairen (Kwangtung Leased Territory).   |                                                                                                                                                                                                         | <p>Maximum width 6 feet, height 6 feet, length 20 feet. Rule to left, either drive.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>do</p>                                                 | <p>do</p>                                                                                                                        | <p>Do.</p>                                                                                          |
| Foochow (Fukien district).             | Trucks, 1½ tons net.....                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                           |                                                                                                                                  |                                                                                                     |

<sup>1</sup> National laws of Spain applicable.



AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country                                                  | Capacity                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Construction requirements                                                                                                                                                                                                                                                        | Lighting regulations                                                                                                                                                                                                       | Highway regulations                                                                                              | Brake regulations                                                                                                                                                                                 |
|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| China—Contd.<br>Hankow (Hu-<br>peh Prov-<br>ince).       | Maximum gross capacity 7 tons. Diameter of wheel 2 feet, 600 pounds maximum load per inch width of tire; 2½ feet, 670 pounds; 2 feet 9 inches, 710; 3 feet, 750; 3 feet 3 inches, 780; 3½ feet, 810; 3 feet 9 inches, 840; 4 feet 870. In native Chinese district following minimum tire width for cars and trucks: 1 ton, 3 inches front tires, 4 inches rear tires; 1½ tons, 3 inches front, 5 inches rear; 2 tons, 4 and 6; over 2 tons, 4 and 7 or more. | All vehicles must have rubber tires or other soft, pliable material. Overall length of truck maximum 24 feet, width 7½ feet; length of trailer 20 feet, width not to exceed that of towing vehicle. Rule to left, either drive.                                                  | 2 head lights, red tail light with beam for plate. Motor cycle, front light (lighting front license plate) and red tail light; if with side car, additional light white in front and red in rear indicating extreme width. | Front and rear license on all vehicles; rear on trailer.                                                         | Efficient brakes.                                                                                                                                                                                 |
| Harbin (Hei-<br>lungkiang<br>Province).                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Rule to left, either drive.                                                                                                                                                                                                                                                      | 2 head lights, 1 tail light; dimmers compulsory.                                                                                                                                                                           | Loud horn required, but sirens prohibited. Front and rear license plates.                                        | 4-wheel brakes, or single set operated jointly by two separate controls, satisfactory.                                                                                                            |
| Hong Kong.                                               | Maximum gross weight pneumatic tires in city of Victoria, 12 tons; outside of Victoria and in Kowloon, 5 tons; in New Territories, 3 tons. For solid tires, 7 tons in Hong Kong, 5 tons outside of Victoria and in Kowloon; no solid tires in New Territories.                                                                                                                                                                                               | Maximum overall length of trailers, 27 feet; width, 7 feet 2 inches. Rule to left, either drive, but left-hand drive must have direction indicator. Minimum diameter of tires, 2½ feet; minimum width solid tires, 3 inches.                                                     | 2 head lights, 1 red tail light with white beam for license plate. Front lights must be located so as to show width of vehicle.                                                                                            | Front and rear license.                                                                                          | 2 independent systems of brakes. Requirements not met by 4-wheel brake system operated alternately by emergency lever or by service pedal, nor with emergency lever operating two of same brakes. |
| Mukden (Lia-<br>oning Prov-<br>ince).                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Maximum height of sides of trucks 2½ feet above rear platform, length of rear platform not more than 9½ feet and width not to exceed distance between front fenders (outside measurement). Rule to left, either drive. Maximum overhang 4½ feet beyond center line of rear axle. | 2 head lights, 1 tail light; 1 head light green, other red (provision not enforced); dimmers compulsory.                                                                                                                   | Loud horn required; front and rear license plates.                                                               | 4-wheel brakes satisfactory; single set of brakes operated jointly by 2 separate controls satisfactory.                                                                                           |
| Peiping (Ho-<br>peh Prov-<br>ince).                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                  | 2 head lights and red tail light with white beam for license plate.                                                                                                                                                        | Front and rear license plates.                                                                                   |                                                                                                                                                                                                   |
| Shanghai (Ki-<br>angsu Prov-<br>ince)—In-<br>ternational | No specific restrictions; but basis of fees on cars ranges from 1,000 to 5,000 pounds and on trucks and busses                                                                                                                                                                                                                                                                                                                                               | For commercial vehicles, maximum over-all length, with body or load, 24 feet; over-all width with body or load, 7½                                                                                                                                                               | 2 head lights, 1 red tail light; trailers, 2 red tail lights, 1 above other at right-hand side of trailer. Any vehicle                                                                                                     | Warning device required, but gongs, sirens, whistles, or bells prohibited. Front and rear license plates. Motor- |                                                                                                                                                                                                   |

|                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                       |
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| Settlement.                                                | 4,000 to 24,000 pounds, beyond which maximum weights special arrangements must be made. Trucks and trailers must have either plate or painting on side showing maximum freight capacity authorized by Shanghai Municipal Council and gross weight, beyond which the vehicle must not be overloaded. For busses, net and gross weights and passenger capacities must be shown on a plate affixed conspicuously on vehicle. Maximum capacity of trailer not more than that of drawing vehicle unless latter is tractor. | feet; overhang, one-half of wheel base and measured from center of rear axle to rear of frame or body or other structure on the chassis. For trailers, maximum over-all length, with body or load, 20 feet; over-all width not more than that of drawing vehicle. Overhang each end of trailer not to exceed one-third of wheel base and be measured from center of front or rear axle to front or rear of frame or body or other structure built on chassis. Rule to left, either drive. Trucks, busses, and trailers must be fitted with splash guards. All vehicles must have rubber tires. | with load over 2 feet beyond its over-all length must have lighted red lamp. Motor cycles, 1 head light and red tail light, also white light for side car so fixed as to indicate width. Tail lights must have beam for license plate. Dimmers not specifically required, but vehicles with only head lights must have means of reducing power of light. Green-glass head or side lamps prohibited. Spot lights not prohibited in outlying districts. | cycle front license plates must be affixed lengthwise with numbers showing on both sides, rear plate in usual position sideways to mud-guard. Public-hire cars and trucks, busses, and trailers must have separate license for each concession; others have reciprocal licenses in two concessions. All vehicles must have separate licenses for Chinese territory. Trucks, busses, and trailers with pneumatic tires given 20 per cent preference rate in taxation. No new motor trucks permitted to have solid tires. |                                                                                                       |
| French Concession.                                         | do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | do                                                                                                                                                                                                                                                                                                                                                                                                                                                    | do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4-wheel brakes compulsory for new vehicles; all old vehicles must have 4-wheel brakes by end of 1930. |
| Special Municipality of Greater Shanghai.                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Maximum length of vehicle or load, 7 meters; width, 2 meters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2 head lights (large search-lights for outlying districts), 2 dimmers, and red light for front license plate and red taillight for rear license plate. Vehicles over 4 metric tons, capacity must be equipped with red lamp in front of vehicle measuring 15 centimeters in diameter, with round spot of 5 centimeters in diameter painted on glass part of lamp.                                                                                     | Front and rear license plates. Only 1 trailer allowed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                       |
| Swatow (Kwangtung Province).<br>Tientsin (Hopei Province). | Roads do not permit vehicles over 2 tons; 1-ton vehicles better accommodated.                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rule to left; either drive.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2 head lights, 1 red tail light.                                                                                                                                                                                                                                                                                                                                                                                                                      | Front and rear license plates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                       |
|                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2 side lights and red tail light with beam for license plate. Motor cycles have head-light and red tail light. Blinding lights prohibited.                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                       |

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country                                                 | Capacity                            | Construction requirements                                                                                                                                                                                                                                                                                                          | Lighting regulations                                                                                                                                                                                                       | Highway regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Brake regulations                                                                          |
|---------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| China—Contd.<br>T s i n g t a o<br>(Shantung Province). | Maximum weight, 5 metric tons.      | Trucks, maximum height, 9 feet, length, 9 feet, rims of wheels made of ordinary metal and covered with rubber not less than 2 inches thick; rim must be free from iron or steel bands, nails, and all projections that could damage surface of road; rear and front wheels must not be fitted to run in same track. Rule to right. | 2 front lights, 1 tail light with beam for license plate; motor cycle, front light.                                                                                                                                        | Front and rear license plates. Speedometer and loud horn required.                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                            |
| Chosen.....                                             | Maximum gross weight, 9,032 pounds. | Maximum height, 10 feet; width, 7 feet; length, 18.2 feet. Rule to left, either drive.                                                                                                                                                                                                                                             | Trailers have tail light. Automobiles 2 head lights, 1 red tail light with white beam for license plate. Dimmers not strictly required, but their use is universal. Spot-lights not strictly, but in practice, prohibited. | Within urban Prefectures maximum weight, 1,800 pounds, length overall 13 feet, width 6 feet, operated on roads not less than 18 feet in width; country highways not less than 13 feet. Vehicles larger than above description may be operated on highways not less than 24 feet in urban limits and not less than 18 feet in rural districts; otherwise special permission necessary. 2 horns, one soft-tone for distant warning, other sharper tone for close warning. | Service and emergency brakes controlling either front and rear wheels or rear wheels only. |
| Colombia.....                                           |                                     | Rule to right. In Cartegena maximum overall length, 10 meters; maximum width in Antioquia, 2.4 meters.                                                                                                                                                                                                                             | 2 head lights, 1 red tail light with white beam for license plate. In Cali spot lights prohibited. In Santa Marta dimmers required.                                                                                        | Front and rear license plates. In Cali and Cartegena solid tires taxed so much more than pneumatic tires that they are rarely used. Metal tires also nearly taxed out of existence in Cali.                                                                                                                                                                                                                                                                             | 4-wheel brakes satisfactory; no regulations.                                               |
| Costa Rica.....                                         | 3½ tons.....                        | Rule of road to right; 99 per cent of cars (American) have left drives.                                                                                                                                                                                                                                                            | 2 head lights; 2 rear lights, 1 white illuminating license tag, other red; dimmers compulsory; spot lights prohibited in cities.                                                                                           | Bells and horns prohibited in cities; 1 front, 1 rear license plate.                                                                                                                                                                                                                                                                                                                                                                                                    | 4-wheel brakes satisfactory, if with 2 independent systems.                                |

|                     |                                                                                                                                                      |                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                  |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cuba.....           | Maximum weight 12,000 kilos with not more than 9,000 on any one axle nor over 143 kilos a centimeter in width of tire.                               | Vehicles to be not over 2.4 meters wide; maximum height 4 meters from ground to top of cargo. Maximum length 9 meters. Rule of road to right, but both right and left hand drives.                                                                                     | 5 lights required, 2 head lights and 2 cowl lights on forward fenders for city use instead of head lights, which are used where necessary on highways; lights must illuminate 100 meters; red tail light must have opaque lens to light license plate 25 meters. No colored lenses. Spot lights prohibited in most cities. | No unusual horn or warning device; usual American equipment satisfactory. 1 front, 1 rear license plate. Discount of 25 per cent in registration fee to trucks over 2½ tons if equipped with pneumatic tires.                                                                                                                      | Must be two systems of brakes with independent mechanism; 4-wheel brakes in general use.                                                                                                                                                         |
| Cyprus .....        | Maximum weight 3 tons.....                                                                                                                           | Rule to left, right drive preferred.                                                                                                                                                                                                                                   | 2 head lights, 1 red tail light.....                                                                                                                                                                                                                                                                                       | Front and rear license plates....                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                  |
| Czechoslovakia..... |                                                                                                                                                      | Rule to left.....                                                                                                                                                                                                                                                      | 2 head lights; 1 tail light illuminating license, red generally used; 1 front, 1 rear light on motor cycle, 3 lights if with side car.                                                                                                                                                                                     | Front and rear license plates....                                                                                                                                                                                                                                                                                                  | 2 sets brakes operated independently or 4-wheel system operated either by emergency lever or service pedal.                                                                                                                                      |
| Danzig.....         | Maximum gross weight 7½ tons; 6 metric tons an axle; for 3-axle vehicles 5 tons an axle. Maximum pressure 150 kilos per centimeter of width of rims. | Maximum width, 2.5 meters; height, 3.75 meters, both with load. Rule to right, left-hand drive preferred. Vehicles under 3 tons net and vehicles with 3 axles under 9 tons must have pneumatic tires; others must have pneumatic or highly elastic solid rubber tires. | 2 head lights, colorless or slightly yellow, covering road for 20 meters; tail light, yellow or red, required; dimmers necessary. Motor cycles have 1 light; 2 if with side car.                                                                                                                                           | Horn, sounding at rest. If horn has more than one tone discord not allowed. Sirens permitted only in country. 1 front, 1 rear, license plate; lower edge of forward plate must be not less than 20 and rear plate not less than 45 centimeters from road. Motor cycles have 1 forward plate. Solid tires pay 10 per cent more tax. | Automobiles must have 2 independent sets of brakes; 4-wheel brakes satisfactory. Trailers must have brakes.                                                                                                                                      |
| Denmark.....        | Maximum net weight 4,000 kilos, gross 8,000 kilos; maximum axle pressure 6,000 kilos.                                                                | Maximum width 230 centimeters; maximum height twice the width of rear axle; minimum front and rear axle road clearance 150 millimeters. Rule to right; left drive preferred. All vehicles must be approved by automobile experts committee of Ministry of Justice.     | 2 head lights, illuminating 12 meters; rear red tail light with white ray for license tag; no lights permitted of greater power than head-lights.                                                                                                                                                                          | Usual horns required, but no siren or other device hooked with exhaust allowed. Front and rear license plates. Solid tires refused registration since Jan. 1, 1929.                                                                                                                                                                | 2 independent sets of brakes, each capable of stopping car at 30 kilometers per hour at distance of 10 meters; 4-wheel brakes with service pedal and emergency lever meet requirements if both operate independently. Trailers must have brakes. |
| Dominica.....       |                                                                                                                                                      | Rule to left, right drive preferred. Maximum overhang of body back of center line of rear axle 4¼ feet.                                                                                                                                                                | 2 head lights, 1 tail light.....                                                                                                                                                                                                                                                                                           | No exhaust horns allowed; only electric or bulb warning device. Front and rear licence plates.                                                                                                                                                                                                                                     | 2 independent brake operating on rear wheels; 4-wheel brakes satisfactory.                                                                                                                                                                       |

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country            | Capacity                                                                                                                                                                                                                                          | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                    | Lighting regulations                                                                                                                                    | Highway regulations                                                                                                                                                                   | Brake regulations                                                                                                                                                                                                             |
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| Dominican Republic | Load of 5 tons. Maximum load for each inch diameter of pneumatic tires; 3 inches, 450 pounds; 3½ inches, 500 pounds; 4 inches, 600 pounds; 5 inches, 700 pounds; 6 inches, 800 pounds; 7 inches, 900 pounds; 8 inches, 950 pounds.                | Maximum height of trucks, including load, 12 feet; length with load, single vehicle, 25 feet; combination of vehicles, 40 feet; width, including load, 84 inches. Rule of road to right. Use of solid tires discouraged but not prohibited. Load may not overhang rear of vehicle more than 3 meters.                                                                                                                                                        | 2 head lights visible 250 meters. Red tail light to illuminate license number; dimmers compulsory. Motor cycles must have 1 light visible 250 feet.     | Horn compulsory; 1 license plate in front, 1 in rear (motor cycle 1).                                                                                                                 | 4-wheel brakes satisfactory; both single control and 2 controls in use. 4-wheel trailers required to have brakes.                                                                                                             |
| Ecuador            |                                                                                                                                                                                                                                                   | Rule of road to right                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2 head lights, 1 red tail light                                                                                                                         | Front and rear license plate                                                                                                                                                          | 4-wheel brakes, or a single set operated jointly by 2 controls, satisfactory.                                                                                                                                                 |
| Egypt              | Maximum weight of light bus (14 to 16 passengers) 3½ tons; heavy bus (18 to 30 passengers) 5 to 6 tons. One-third total weight on front axle. Trucks, 5 tons in cities and town; in interior on certain roads and bridges 3 tons. Trailer 5 tons. | Maximum overall length from extreme projecting points, for light bus, 5.5 meters; heavy bus, 8 meters. Maximum overall height 2.85 meters; height from floor to roof not less than 1.8 meters. Overall width, light bus 2 meters, heavy bus 2.15 meters. Governors compulsory (not enforced); pneumatic tires required. Minimum clearance 20 centimeters; maximum overhang of body back of center line of rear axle is seven twenty-fourths of total length. | 2 electric head lights, 1 tail light.                                                                                                                   | Hand bulb horn. Front and rear licenses; trailers 1 license plate.                                                                                                                    | 2 independent systems of brakes, at least 1 acting directly on back wheels by means of drums. Trailers must have brakes operating on back wheels by means of drums attached thereto, otherwise special attendant for trailer. |
| Estonia            |                                                                                                                                                                                                                                                   | Rule to right; left drive preferred. Tallinn requires taxis to have turning radius 6 meters for cars up to 1,450 kilos, 7 meters for cars over.                                                                                                                                                                                                                                                                                                              | 2 head lights, outer rim not to be over 40 centimeters inward from outermost point of vehicle; rear tail light in middle or on left; dimmers necessary. | Horn, low-pitched for cars, high-pitched for motor cycles; no sirens. Front and rear license plates; only one for motor cycles. Solid tires pay almost double tax on pneumatic tires. | 2 independent braking systems; but any set seems to meet requirements, which are vaguely interpreted. Trailers must have brakes.                                                                                              |
| Ethiopia           |                                                                                                                                                                                                                                                   | Rule, to right; either drive permitted. Metal tires prohibited.                                                                                                                                                                                                                                                                                                                                                                                              | 2 head lights; red tail light with white beam for license; dimmers required.                                                                            | "Blowing" horn, electric or nonelectric; hand bulb. Sirens prohibited. 1 license on rear. Solid tires pay higher tax than pneumatic.                                                  |                                                                                                                                                                                                                               |

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| Fiji Islands.....                | Maximum gross weight 6 tons. Use of trucks weighing over 2½ tons not prohibited on highways in and about Suva. Maximum axle weight 616 pounds each inch width of tire. Metal or solid tires minimum width 1 inch, with width of 1 inch for each 5 hundredweight supported by each wheel. | Maximum overall width 8 feet. Rule to left; either drive, right preferred.                                                                                                                                                                                                 | 2 head lights, without glare; 1 red tail light with white beam for license plate. Spot lights prohibited.                                                                                                                                                 | Front and rear license plates. Solid tires pay 50 per cent more tax than pneumatics.                                                                                                                 | 2 independent sets; 4-wheel brakes satisfactory. Trailers must have brakes.                                                                                                                                                                                                      |
| Finland.....                     | Maximum gross weight with pneumatic tires 7½ tons, with solid tires 6 tons; maximum weight in country 3 to 4½ tons.                                                                                                                                                                      | Rule to right; either drive, but left preferred. Front and rear axle clearance must be 2.25 meters in cities, 2.10 in country. Maximum overhang back of center line of rear axle is 40 per cent of distance between axles. Maximum length 7 meters for trucks or trailers. | 2 head lights, 1 red tail light so regulated as to give stop signals; dimmers compulsory.                                                                                                                                                                 | Front and rear license plates. Solid tires pay three times license of pneumatic tires.                                                                                                               | 2 independent sets of brakes; 4-wheel trailers must have brakes.                                                                                                                                                                                                                 |
| France.....                      |                                                                                                                                                                                                                                                                                          | Maximum width 2.5 meters. Rule to right, either drive. Metallic tires prohibited.                                                                                                                                                                                          | 2 head lights illuminating for 100 meters and another non-glaring set to light 25 meters when strong lights are turned off or dimmers used; rear red light on left side with beam for license plate. Dimmers not compulsory if non-glare lights are used. | Shrill signals prohibited in cities; 1 front and 1 rear license plate for all motor vehicles.                                                                                                        | 2 brake systems, independently controlled; 4-wheel brakes not satisfactory unless with 2 independent systems. If trailer weighs more than 1,000 kilos gross, it must have 1 set of brakes.                                                                                       |
| French West Africa. <sup>3</sup> | Maximum tire pressure 150 kilos of width of tire (measured on hard ground with new tire under normal inflation).                                                                                                                                                                         | Maximum overall width 2.5 meters; height from ground 3.5 meters. Rule to right; either drive, left preferred. Each truck with maximum capacity over 3,000 kilos must have rear-view mirror.                                                                                | 2 head lights, red tail light (on left side) with white beam for license plate. If trailer permitted, must have red light and license plate.                                                                                                              | Front and rear license plates. Metal plate showing owner's name and address. Metal plate showing vehicle has been registered for taxation affixed to outside of vehicle on right-hand side in front. | 2 independent sets of brakes; at least 1 must act directly on wheels or brake drums. In front-drive cars 1 set must operate on rear wheels. Single trailers not required to have brakes; 2 or more must have brakes operated by driver of drawing vehicle or separate attendant. |
| Germany.....                     | Maximum axle weight, for 2-axle vehicles 6 tons, for 3-axle vehicles 5 tons, maximum pressure, each centimeter tire width, 150 kilos.                                                                                                                                                    | Rule of road to right, left drive is usual. Vehicles up to 3 tons and 3-axle vehicles over 9 tons must have pneumatic tires; others may have solid tires.                                                                                                                  | 2 head lights showing width of machine; dimmers compulsory.                                                                                                                                                                                               | Strident horns not permitted; clear horns, operable when vehicle is still, must be provided. Front and rear license plates, latter illuminated.                                                      | 2 independent sets of brakes. Trailers must have brakes.                                                                                                                                                                                                                         |
| Gibraltar.....                   | Maximum gross weight 3 tons.                                                                                                                                                                                                                                                             | Rule to right; either drive allowed, left preferred. Maximum length, 18 feet; width, 6 feet.                                                                                                                                                                               | 2 head lights; 1 red tail light with white ray on license plate; no glaring searchlights permitted, but spot lights not prohibited.                                                                                                                       | 1 front, 1 rear license plate.....                                                                                                                                                                   | 2 independent brakes; 4-wheel brakes satisfactory. Trailers must have brakes.                                                                                                                                                                                                    |

<sup>3</sup> Regulations cover specifically city of Dakar and Colony of Senegal and are guides in other colonies.

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country         | Capacity                                                                                           | Construction requirements                                                                                                                                                                                                                                                                  | Lighting regulations                                                                                                                                        | Highway regulations                                                                                                                                                                                                                                                                                                                                                            | Brake regulations                                                                                                                                                                                                                                                                                                                                                              |
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| Gold Coast..... | Maximum axle weight for trucks 2½ tons. Where net weight exceeds 3 tons special license necessary. | All vehicles except trailers, maximum width overall 12 feet; height from ground 11 feet; wheelbase 14 feet. Trailers; wheelbase 10 feet, width overall 6 feet, height from ground 11 feet. Left-hand drives prohibited except under special license. Rule to left. Solid tires prohibited. | 2 head lights, 1 red tail light; dimmers not compulsory but desirable. Spot lights prohibited except on country roads.                                      | Horn approved by licensing officer. Front and rear license. Solid tires prohibited.                                                                                                                                                                                                                                                                                            | 2 independent systems, the application of either to stop car within 25 feet at speed of 15 miles per hour; 4-wheel brakes satisfactory. All 4-wheel trailers required to have 2 brakes, 1 controlled from driver's seat of drawing vehicle.                                                                                                                                    |
| Greece.....     |                                                                                                    | Rule to right, left drive preferred. Total pressure on each wheel equipped with solid tires 150 kilos per centimeter of width of tread.                                                                                                                                                    | 2 head lights, 1 red tail light with white ray for license. If head lights are glaring, dimmers compulsory. Spot lights permitted only on highways.         | Warning device with deep, unmodulated tone; 2 and 3 wheel vehicles must have device of sharper tone. In Athens and Piraeus shrill electric or mechanical horns prohibited; electric horns on standard American equipment must usually be replaced with mellow-tone electric horns or with bulb-horns attached to left-hand column of windshield frame. Front and rear license. | 2 sets of brakes, independent; at least 1 set must apply, either directly on wheels or on drums attached thereto. Thus 4-wheel brakes alone do not meet requirements unless supplemented by separate set of emergency brakes controlled by hand and acting on transmission shaft. Trailers must have set of brakes independent of truck brakes, but may be operated by driver. |
| Guatemala.....  |                                                                                                    | Practically all (99 per cent) cars have left-hand drive, although both right and left permitted. Maximum overall length 4 meters (not strictly enforced); width 2 meters for trucks, 3 for busses.                                                                                         | 2 head lights with antiglare lenses and red tail light with white light for license plate; dimmers or parking lights required. Motor cycles, 1 front light. | 1 license in front, 1 in rear. Sirens prohibited.                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                |
| Haiti.....      |                                                                                                    | Rule of road right, left drive preferred.                                                                                                                                                                                                                                                  | 2 head lights and tail light required; dimmers required for glare but not for nonglare lights.                                                              | Horn or warning device required; 1 front, 1 rear license; rear plate lighted by tail light.                                                                                                                                                                                                                                                                                    | 4-wheel brakes satisfactory; no distinction between single set under 2 separate controls, or 2 independent sets.                                                                                                                                                                                                                                                               |
| Honduras.....   |                                                                                                    | Rule to right.....                                                                                                                                                                                                                                                                         | 2 head lights, 1 red tail light illuminating license plate.                                                                                                 | Horn or warning device required. Front and rear license plate.                                                                                                                                                                                                                                                                                                                 | 4-wheel brakes satisfactory. Single set operated by separate controls, or 2 independent sets.                                                                                                                                                                                                                                                                                  |

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| Hungary | Maximum gross weight for 1-axle vehicle, 5 metric tons; 2-axle, 10 tons; 3-axle, 15 tons. Maximum trailers, 7 metric tons. Maximum any one wheel, 3 tons. | Maximum road height, 4 meters above roadbed. Rule to left; no law as to drive. Vehicles with left drive or with closed driver's seat where driver is unable to signal with hand must have mechanical signaling apparatus. Overhang permitted equal to distance between rear axle and front of body. Automobiles must have undetachable muffler and directional signal device. Trucks and busses must have rear-view mirror. Vehicle with solid tires and weighing gross over 2½ tons must have tires at least 50 millimeters thick with maximum pressure; each centimeter tire pressure, 100 kilos. | 2 head lights; 1 red tail light with white ray for license plate. Tail light must be constructed so that it can be extinguished only at registration plate proper; dimmers compulsory; spot lights prohibited. | Solid tires prohibited after June 1, 1931. Hand-operated horn compulsory; tone low for all automobiles, high for motor cycles; 1 front, 1 rear license plate. | 4-wheel brakes satisfactory, but vehicles over 3,500 kilos net weight must be equipped with "backslip" checking devices for hills; otherwise 2 independent sets of brakes required. Trailers must have brakes operated from drawing vehicle, except case of 2 wheel trailers weighing one-half or less of weight of drawing vehicle. |
| Iraq    |                                                                                                                                                           | Rule to right.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2 head lights, 1 red tail light with white beam for license plate; dimmers or frosted bulbs required. Spot lights prohibited in cities.                                                                        | Front and rear license plates.                                                                                                                                | 2 independent systems of brakes.                                                                                                                                                                                                                                                                                                     |



**AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued**

| Country           | Capacity                                                                                                                                                                                                          | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Lighting regulations                                               | Highway regulations                                                                                     | Brake regulations                                                                                                      |
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| Irish Free State. | Maximum axle weight, 8 tons; maximum gross weight, all axles, 12 tons within and 9 tons outside a county borough. Maximum axle weight, trailer, 4 tons. Busses, maximum gross weight 9 tons, axle weight 5½ tons. | Maximum width, cars and trucks under 3 tons net, is 7 feet 2 inches; over 3 tons, 7½ feet. For busses, maximum overall length, exclusive of starting handle and hood, 27½ feet measured from a horizontal line parallel to back axle across front of mudguards or other projecting fixtures in front to the back of most prominent fixtures at rear; maximum overall width 7½ feet measured from outer edges of mudguards or other most prominent fixtures at sides of vehicle. Maximum inside height for bus seating not over 20, 5 feet 3 inches for distance not over 2½ feet from either end, other part 5½ feet; seating over 20, 5½ feet for 2½ feet each end, remainder 5 feet 10 inches. Maximum overhang behind rear wheels from center rear axle seven twenty-fourths of overall length of bus. Distance between center lines of track of front and rear wheels not less than 72 per cent of overall width for double-deck and 69 per cent for single-deck bus. Tracks of front wheels not to exceed by 5 inches rear wheels and be not less than rear wheels. Minimum clearance all vehicles, 10 inches; turning circle, 65-foot diameter. Rule to left, either drive. | 2 head lights, 1 red tail light with white beam for license plate. | Front and rear license plates.                                                                          | 2 independent sets of brakes, 4-wheel brakes usually satisfactory. Trailers in excess of 224 pounds must have 1 brake. |
| Italy.            | Vehicle with 2 wheels, 5 metric tons maximum weight; 4 wheels, 8 metric tons; 6 wheels, 10 metric tons. If                                                                                                        | Maximum width, 2.5 meters; height, 4 meters; length, vehicle with 1 axle, 6 meters; 2 axles, 10 meters; 3 axles, 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2 head lights, 1 tail light; dimmers compulsory.                   | Horn with rubber bulb is usual warning device; strident signals not allowed; 1 license plate. Pneumatic | 4-wheel brakes usually satisfactory; 2 independent systems or actuated with 2 independent controls; 1 must             |

|         |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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|         | vehicles are operated on streets covered with extraordinary paving material, limits are raised to 6, 10, and 12 metric tons.   | meters. Hub cap may not protrude outside the vertical plane made by the side of the load of the vehicle. Automotive vehicles and trailers must have pneumatic tires (semisolid constructed as pneumatic). Automobiles now in operation with solid tires have until Dec. 31, 1931, to change to pneumatic. Both drives allowed, right preferred. Rule to right in most cities. Minimum road clearance 25 centimeters.                                                                                                                                                                                                                                                                   | tires taxed 30 per cent less than solid.                                                                                                                                                                       | function if other be out of order. Trailers must have 1 set of brakes; if for transporting people, 2 independent sets required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Jamaica | Maximum weight, 5,000 pounds net; for loaded trailer, 3½ tons.                                                                 | Maximum length, 28 feet; maximum overall width, 7 feet. Rule of road is left; right or left drive permitted. Clearance to 8¾ inches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2 head lights (1 for motor cycle). Rear red tail light with white ray on license; dimmers optional; spotlights prohibited.                                                                                     | 2 independent sets of brakes: 4-wheel brakes satisfactory if with 2 sets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Japan   | Maximum gross weight 5,250 kilos; in practice, account of roads and bridges, difficult to license vehicle in excess of 2 tons. | Tokyo (representative of all Japan), maximum length, cars seating not more than 8 with driver, 5.5 meters; cars seating 9 or more and commercial vehicles with loading capacity of over 1,000 kilos, 6 meters; motor cycles with side cars, 4 meters. Maximum width, cars seating not over 8, 2 meters; cars seating 9 or more and commercial vehicles with load capacity of over 1,000 kilos, 2.2 meters; motor cycles with side cars 2 meters. Maximum height, cars seating not over 8, 3 meters; cars 9 or more and commercial vehicles, etc., 3 meters; motor cycles with side cars, 2 meters. Rule to left, right drive preferred. All automobiles required to have rubber tires. | Horn required, 1 front, 1 rear license plate; front motorcycle plate.<br><br>All vehicles must be equipped with bulb horn in addition to electric or mechanical warning device. Front and rear license plates. | 2 independent systems required strictly, but at present following equipment is being licensed: 4-wheel hydraulic or mechanical system in which emergency or parking brake operates either on transmission or propeller shaft through entirely separate rods and cross shafts; 4-wheel system in which emergency or parking brakes operate through independent cross shafts, rod, levers, and shoes. 4-wheel brakes being licensed if they have separate cross shafts and rods for service and emergency brakes although they operate on same shoes and bands; i. e., systems are construed separate and independent even though certain of component parts be common to two systems, but impossible to license 4-wheel systems which have single cross shaft and utilize same rods and shoes for both service and emergency brakes. |

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country        | Capacity                                                                                                                                                                                                                                                                 | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Lighting regulations                                                                                                                                                                                                                                                                                                                                       | Highway regulations                                                                                                                                                | Brake regulations                                                                                                                                                                                                                                                                                                                                                                      |
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| Latvia.....    | Maximum weight in country 6 tons, with no more than 4 tons on each axle. Maximum weight of trailer 4 tons; no weight restrictions in cities.<br>Maximum tire pressure (regardless of weight) each square centimeter, 120 kilos for rubber tires and 100 for metal tires. | Chassis for bus must be rated at minimum of 1.5 metric tons according to manufacturer's rated capacity. Maximum weight for busses, 5.3 tons for 2 rear wheels, 5.6 tons for 4 rear wheels, 6 tons for 3-axle chassis. Maximum distance, floor to ground, 90 centimeters for empty bus. Pneumatic tires. Maximum width of body 2.1 meters; distance floor to ceiling must be 1.70 to 1.85 meters. Doors must be on right side or rear end. These bus regulations effective June 1, 1930, for new busses and Jan. 1, 1931, for old busses. Maximum width for trucks 2.8 meters. Trailers must have rubber tires. Rule to right, either drive allowed, only trucks may have solid tires. | 2 head lights, with dimmers (or 2 glaring and 2 dim lights separately); 1 tail light, illuminating license plate; rear lights must have separate switch for extinguishing light, placed at rear. Dimmers compulsory. Each car must have direction indicator (arrow) at left front side, or both sides, of vehicle; indicator must be illuminated at night. | Horn or electric signaling device; no shrill sounds (e. g., whistle-type horn on exhaust). Front and rear license plates. Solid tires, pay 25 per cent higher tax. | 2 sets brakes with independent controls. Busses must have chassis with 4-wheel foot-operated brakes, also hand-operated emergency brakes acting on rear wheels independently from operation of foot brake. Drive-shaft brake not permitted. 4-wheel brakes must be of hydraulic or self-energizing type. Trailer must have 1 brake and device, eliminating backward rolling on grades. |
| Liberia.....   | Maximum gross weight, 2,400 pounds if vehicle has tires less than 3 inches in width; if over 3 inches in width, maximum weight 300 pounds a wheel a linear inch of width of tire. Serious restrictions on use of vehicles over 2 tons.                                   | Rule to right, either drive allowed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2 head lights, 1 red tail light; lights must be dimmed.                                                                                                                                                                                                                                                                                                    | Front and rear license plates. Trailers must be so connected that wheels of no two vehicles fall in same tracks.                                                   |                                                                                                                                                                                                                                                                                                                                                                                        |
| Lithuania..... | Axle pressure maximum 5 metric tons; gross weight of trailer 6 metric tons.                                                                                                                                                                                              | Rule to right; either drive permitted, but left preferred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2 head lights, carrying 100 meters; 1 red tail light. Motor cycles have front and rear lights. Dimmers compulsory. Spot lights prohibited in cities.                                                                                                                                                                                                       | Shrill signals prohibited. Front license plate midway up on the radiator, and rear one on left rear fender.                                                        | 2 independent sets of brakes required. Trailers must have 1 brake or more and have a shaft attachment.                                                                                                                                                                                                                                                                                 |
| Luxemburg..... | Maximum weight, 140 kilos a centimeter of width of tires.                                                                                                                                                                                                                | Maximum width, 2½ meters. Rule to right; either drive, left preferred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2 head lights and 1 red tail light with white beam for license plate; dimmers compulsory. Trailers must have rear red light.                                                                                                                                                                                                                               | Horn must be audible 150 meters. Front and rear license plates.                                                                                                    | 2 independent sets of brakes separately operated. Trailers must have brakes.                                                                                                                                                                                                                                                                                                           |

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| Madagascar..... | Maximum weight 150 kilos a centimeter (840 pounds an inch) of width of tire. | Maximum width 2½ meters. Rule of road to right.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2 head lights, 1 red tail light; 2-wheel motor cycles have 1 head light and red tail light or a red reflecting surface. Dimmers required.                                                                                                            | Rubber tires required. Horns with multiple tones or whistles forbidden. Front and rear license plates. Solid tires pay twice as much as pneumatic tires. | Either 2 independent systems of brakes, or a system operated by 2 independent controls. If more than 1 trailer used it must be fitted with brakes.                                                                                                          |
| Madeira.....    |                                                                              | Solid tires prohibited on motor vehicles and trailers. Maximum length 5.5 meters, width 1.8 meters (tolerance of 5 per cent allowed on these measurements). Either right or left drive; rule to right. Maximum overhang back of center line of rear axle one-fourth of distance between front and rear axles.                                                                                                                                                                                                                                                                                                                                           | 2 or 4 front lights, with 1 white light in rear, frequently combined with red stop light.                                                                                                                                                            | Front and rear license plates.                                                                                                                           | 2 independent sets of brakes; 4-wheel brakes satisfactory if with 2 sets.                                                                                                                                                                                   |
| Malta.....      |                                                                              | Maximum overall width measured between perpendiculars is 1 inch over hub caps, in no case to exceed 7½ feet. Distance from back axle to rear perpendiculars not to exceed half the wheelbase, and in no case 7 feet. Rule to left, both drives used. Steering gear must be of irreversible type; pendant ball joints not to be used; all nuts holding essential elements subject to vibration must be pinned and riveted or fitted with a pin with split and well opened, or must be of castle-nut type with split pin; where this is impossible bolt must be riveted over nut in permanent manner. Spring washers or self-holding nuts not sufficient. | 2 head lights, 1 rear light. If motor cycle has side car, an additional light must be put on outer end. Dimmers compulsory. Spot light allowed only for examining machinery or making repairs; its light may not project more than 20 feet from car. | 1 front, 1 rear license plate. Solid tires pay 50 per cent more than pneumatics.                                                                         | 2 independent brakes (so that if one whole system were removed such removal would not interfere with remaining set); 1 system must act direct on both back wheels; 1 system applied by foot pedal; 1 system self-holding; 4-wheel brakes meet requirements. |
| Martinique..... | Maximum gross weight 4 tons.                                                 | Vehicle loaded must not exceed 5 meters in height; no maximum length. Drive optional; rule of road right.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2 front head lights; red tail lights must illuminate license plate; dimmers necessary.                                                                                                                                                               | 2 horns, 1 solely for town use. Front and rear license plates.                                                                                           | 2 sets of brakes independently controlled; brakes required for trailer; 4-wheel brakes satisfactory.                                                                                                                                                        |
| Mexico.....     | Maximum gross weight 6 metric tons.                                          | Maximum overall measurements; length 9 meters; width, 2½ meters; height, 4 meters. If trailer attached, length 25 meters. Rule of road to right, left drive preferred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2 head lights visible 100 meters; 1 red tail light with white ray for license plate; dimmers usually required. Spot lights prohibited in urban districts.                                                                                            | Warning signal required. Front and rear license plates.                                                                                                  | 4-wheel brakes satisfactory, or single set operated by 2 separate controls.                                                                                                                                                                                 |
| Monaco.....     |                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2 head lights; 1 red tail light.                                                                                                                                                                                                                     |                                                                                                                                                          |                                                                                                                                                                                                                                                             |

**AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued**

| Country                    | Capacity                                                                                                                            | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Lighting regulations                                                                                                                                                                                                                                | Highway regulations                                                                                                                                                                                                                  | Brake regulations                                                                                                                                                                                                                                             |
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| Morocco:<br>French Zone... | Maximum weight, 150 kilos per square centimeter of tire adhering to road.                                                           | Maximum height, 4½ meters; width, 2½ meters. Rule to right; either drive, left preferred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2 head lights, 1 rear light, 1 parking light on left-hand side. Head lights must light road 100 meters. Rear light must have white beam for license. Parking light should show red behind, white ahead; dimmers compulsory; spot lights prohibited. | Sirens, whistles, multiple-sound horns prohibited. Front license plate 7 centimeters long, rear plates 10 centimeters long.                                                                                                          | 4 brakes in 2 independent sets. Trailers need no brakes unless more than 1 are being hauled, when braking system is installed governed by drawing vehicle.                                                                                                    |
| Spanish Zone...            | Maximum weight, 8,000 kilos; 150 kilos per centimeter of width of tire when rubber and 140 kilos when metal or over 2½ meters wide. | Maximum overall width, 2½ meters. Rule to right, either right or left drive. Tire rail must be circular in shape and flat, diameter 10 millimeters, shall have no sharp edges nor project more than 4 millimeters above rubber tire surface.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2 head lights; 1 red tail light, white beam for license plate (for 4-wheel and 3-wheel vehicles). Motor cycles without side car, 1 head, 1 rear light for plate and 1 red light.                                                                    | Horn audible 100 meters, should not be strident. Front and rear license.                                                                                                                                                             |                                                                                                                                                                                                                                                               |
| Mozambique †               |                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Front and rear lights                                                                                                                                                                                                                               | Horns may not approximate sound of local fire engines.                                                                                                                                                                               |                                                                                                                                                                                                                                                               |
| Netherlands...             | Maximum wheel load 3,600 kilos for motor vehicles and 2,400 for trailers. (Dual tire regarded as 1 tire.)                           | Rubber tires required. Minimum thickness of solid tires for any wheel is 4 centimeters, measured outside the mounting ring; minimum width of solid or cushion tire 8 centimeters, measured on the mounting ring. Maximum length, motor vehicle or trailer, 9 meters. Maximum width, any vehicle, 2.35 meters on class 1 and 2 roads and 2.1 meters on class 3 roads. Maximum distance between extreme rear of vehicle and rear axle, one-fifth of wheel base plus 2 meters. Maximum overhang, 2 meters. Maximum height, 3.5 meters. 2-wheel trailers not covered by above, being considered with drawing vehicle as 6-wheel truck, with maximum overall length 14 meters. Rule to right, either drive. Busses must have pneumatic tires. | 2 head lights, red tail light (left side); colored side lights not permitted. Motor cycles, 1 head, 1 red tail light or red reflector. Dimmers, though not specifically required, in practice are necessary.                                        | Warning device audible 100 meters; 2 tones prohibited if not simultaneous. Cushion tires pay 30 per cent, solid tires 60 per cent more than pneumatic tires. Front and rear license plates. Rear plate for trailers must be on side. | Trailers (if moving more than 6 kilometers an hour) required to have 1 strong operating brake; 2-wheel trailers not covered, they, with drawing vehicle, classed as 6-wheel truck. 2 independent sets of brakes required; 4-wheel brakes must be so equipped. |

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| 14940<br>— 30 —<br>3 | <p>Netherland East Indies.<sup>4</sup></p> <p>Netherland West Indies.</p> <p>Newfoundland and Labrador.</p> <p>New Zealand...</p> | <p>Maximum gross axle load on class A roads, 9,240 pounds; class B, 6,000 pounds; class C, 3,300 pounds. Maximum width, class A roads, 2.25 meters; class B roads, 2 meters; class C, 1.8 meters.</p> <p>Maximum weight any vehicle, 16,000 pounds, or 6,500 pounds a wheel. Maximum weight, gross, each inch of tire width: 3½-inch tires, 4,600 pounds; 4-inch, 5,300; 4½-inch, 6,000; 5-inch, 6,700; 6-inch, 9,600; 7-inch, 11,200; 8-inch, 12,800; 10-inch, 16,000; 12-inch, 18,000 (special permit).</p> <p>Trucks, 4-wheel, maximum load weight, 10 tons; 2-wheel trailer, 4 tons; 4-wheel trailer, 6 tons. Trucks, 6-wheel, load weight 9 tons or combined weight 15 tons. Maximum pressure truck tires, 400 pounds each inch of tires up to and including 5 inches in width; 600 pounds an inch tires between 5 and 6 inches; 700 pounds tires 6 to 7 inches; 800 pounds over 7 inches in width; twin tires considered single tire with width equal to sum of both tires.</p> | <p>Maximum height, 3.5 meters; maximum overall length, 7 meters; maximum width, 2.25 meters. Rule to left; right drive required.</p> <p>Rule of road to right; either drive, left preferred.</p> <p>Maximum width, 110 inches. Rule to left. All vehicles having gross weight over 4,000 pounds must have rubber tires. For solid tires there must be ½ inches of rubber between wheel rim and roadway.</p> <p>Busses (single-deck type other than continuous-cross-seat type), minimum height floor to roof 6 feet maximum length 30 feet, overhang on each side of rear wheel track 1 foot 3 inches; overhang of body beyond rear wheels not over two-fifths of wheelbase. Maximum distance between front wheels and front of car 7 feet maximum overhang (fittings, equipment, etc.) 9½ feet, and 4 feet behind body, whichever is less. Trailers may have only 4 wheels. Minimum tire width, trucks, 3 inches. All vehicles must have red rear reflectors. Rule to left, right drive required. Maximum over-all length truck with load, 28 feet for 2-axle vehicle, 30 feet for 3-axle. Minimum thickness of solid or pneumatic tires for trucks ½ inch for tire not over 5 inches in width, 1 inch for tire 5 to 8 inches; 1½ inches for tire over 8 inches in width.</p> | <p>2 head lights, 2 parking lights, 1 red tail light. Dimmers not compulsory, but dazzling lights forbidden within city limits.</p> <p>2 head lights, 2 parking lights, 1 tail light, red, in rear; dimmers required.</p> <p>2 head lights, red tail light</p> <p>2 head lights. Motor cycle, 1 head light, if with side car, 2. All vehicles red tail light with white light for license plate.</p> | <p>Solid tires pay double fees of pneumatic tires. Bulb horns are usual. Front and rear license plates.</p> <p>Front and rear license plates.</p> <p>Front and rear license plates.</p> <p>Sirens forbidden. Front and rear license plates. Solid tires pay 50 per cent more pneumatic tires.</p> | <p>Brakes may be operated jointly by 2 separate controls; 4-wheel brakes meet requirements.</p> <p>Brakes with 2 independent controls; 4-wheel brakes therewith satisfactory.</p> <p>2 separate sets of brakes, i. e., a foot or service brake and a hand or emergency brake; 4-wheel brakes satisfactory if they fulfill above requirements.</p> <p>Busses, 2 independent sets; any brake which simultaneously applies pressure on 2 wheels or drums with a common axis shall be so designed or fitted that braking effect is approximately same on each road wheel. Cars and trucks, 2 independent sets, 1 a foot brake, other hand brake; 1 shall be a retaining brake; at least 1 shall act directly on wheels, not through transmission gear. Motor cycle without side car, 1 brake; with side car, 2 independent sets. Trailers exceeding gross weight 2 tons must have at least 1 brake.</p> |
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<sup>4</sup> No national regulations; these cover Lourenço Marques.

<sup>5</sup> Regulations for West Java, but expected to be adopted before Jan. 1, 1931, by all provincial governments.

AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country   | Capacity                                                                                                                                                                                                                                                                                  | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Lighting regulations                                                                                                                                                                                                                                                                                                                                                                                                                             | Highway regulations                                                                                                                                                                                                       | Brake regulations                                                                                                                                                   |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nicaragua |                                                                                                                                                                                                                                                                                           | Rule to right; left drive preferred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Front and rear license.                                                                                                                                                                                                   |                                                                                                                                                                     |
| Nigeria   | Maximum axle weight 4 tons and gross weight entire vehicle 5½ tons.                                                                                                                                                                                                                       | Maximum overall width, 7½ feet; height from ground, 11 feet. Rule to left; either drive. Pneumatic tires required; double or twin tires prohibited. Tire width of truck or trailer must be not less than number of inches equal to number of half tons of registered axle weight to which wheel is attached, provided that width shall be not less than 3 inches on each front wheel and 6 on each rear wheel of motor vehicle, and 6 inches on each wheel of trailer. Diameter of each wheel of truck or trailer not less than 2 feet (including inflated tire). | 2 head lights and red tail light; distance between outside edge of vehicle and center of any front light not to exceed 2 feet; rear light must be on off side of center line of vehicle. Trailer must have red tail light. Motor cycles have white front light; side cars also have light. Provision that no head or side lamp shall be placed so as to project above bottom of frame of wind screen may have effect of prohibiting spot lights. | Ordinary electric or bulb horn. Front and rear license plate; 1 for trailer.                                                                                                                                              | 2 independent sets of brakes; 4-wheel brakes meet requirements.                                                                                                     |
| Norway    | Maximum weight 2,000 kilos.                                                                                                                                                                                                                                                               | Maximum width 1.8 meters. Rule to right, left-hand drive preferred. Steering for 4-wheel brakes must be completely or partly self-locking. Solid tires prohibited; semipneumatic tires permitted for load of more than 3,600 kilos.                                                                                                                                                                                                                                                                                                                               | 2 head lights, 1 red tail light. Probable that 2-thread bulb with covered near light will be in demand in future, and 2-thread bulb with uncovered near light completely prohibited during 1930. Spot lights placed high, or those placed low and having blinding effect, will probably be prohibited.                                                                                                                                           | Deep-tone horn for autos, high-tone for motor cycles. Busses required to have 2 warning signals, 1 especially strong and operating through convenient push-button. Front and rear license plates. Solid tires prohibited. | 2 independent sets of brakes compulsory. If trailer is drawn by truck weighing without load less than 80 per cent of trailer with load, brakes required on trailer. |
| Panama    | Maximum weight, national highways, pneumatic tires, 9 tons an axle, total 15 tons; solid rubber tires 2½ tons an axle, total gross weight 4 tons, maximum weight an inch of tire 500 pounds. On highways east of Panama, maximum weight an inch of tire width for solid tires 750 pounds. | Rule of road to left.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2 headlights, 1 red tail light. Dimmers compulsory in city limits.                                                                                                                                                                                                                                                                                                                                                                               | 1 rear license plate in Republic of Panama, 2 (front and rear) plates in Canal Zone. Rubber tires required on National Highway. Solid tires pay 25 per cent higher tax than pneumatic tires.                              | 4-wheel brakes satisfactory; 2 systems required.                                                                                                                    |

|                    |                                                                                                                      |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                           |                                                                                                                                             |
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| Papua              |                                                                                                                      |                                                                                                                                                                                                                                                         | 2 head lights in front or on each side; 1 red tail light. Red reflector not less than 1 inch in diameter may be substituted for lighted rear lamp.                                                                                                                                                                                                                                 |                                                                                                                                                                           | Trailers must have brakes.                                                                                                                  |
| Paraguay           |                                                                                                                      | Rule to left                                                                                                                                                                                                                                            | 2 head lights, 2 small lights, and red tail light. Dimmers compulsory. Spotlights prohibited in Asuncion.                                                                                                                                                                                                                                                                          | Musical horns prohibited. Front and rear license plates.                                                                                                                  |                                                                                                                                             |
| Persia             |                                                                                                                      | Rule to right; either drive permitted, left preferred.                                                                                                                                                                                                  | 2 head lights, 1 tail light; dimmers compulsory (law not enforced). Spotlights prohibited (law not enforced).                                                                                                                                                                                                                                                                      | Front and rear license plates.                                                                                                                                            |                                                                                                                                             |
| Peru <sup>9</sup>  |                                                                                                                      | Rule to right                                                                                                                                                                                                                                           | 2 head lights, white, 1 tail light combination, red and white; dimmers compulsory; spotlights prohibited in cities.                                                                                                                                                                                                                                                                | Sirens permitted only on ambulances, fire trucks, etc. 1 front, 1 rear license plate. Solid-tired vehicles pay 30 per cent more license than pneumatic.                   | 4-wheel brakes satisfactory.                                                                                                                |
| Philippine Islands | Maximum gross weight, 17,920 pounds.                                                                                 | Maximum width, 2.25 meters. Rule to left; either drive, right preferred.                                                                                                                                                                                | 2 head lights, 1 red tail light with white beam for license plate.                                                                                                                                                                                                                                                                                                                 | No horns with exceptionally loud tones. Front and rear license plates. Solid tires are taxed 33½ per cent more than pneumatic tires.                                      |                                                                                                                                             |
| Poland             |                                                                                                                      | Maximum height, 4 meters; width, 2.5 meters; length, 10 meters (in Warsaw, not necessarily all of Poland). Rule to right; either drive allowed, left preferred.                                                                                         | 2 head lights for cars, 1 for motor cycles, 2 if motor cycle with side car, 1 red tail light illuminating license plate on left side. Tail lights must have independent switch not controlled from interior of car (same for motor cycle with side car); motor cycle without side car must have small circular red light not less than 3 centimeters diameter. Dimmers compulsory. | Strident signals not allowed in city; soft horn required; closed cars must have direction indicators. 2 plates, front and rear (except for motor cycle without side car). | 2 independent braking systems or one system under 2 different controls operating independently.                                             |
| Puerto Rico        | Maximum net weight, 5½ tons; gross, 10 tons. Maximum pressure tire 16 pounds a square inch of tire traction surface. | Maximum width, 2.25 meters. Governors compulsory on heavy vehicles to limit maximum speed on level road to 20 kilometers an hour. Rule to right. Diameter rear wheels, with tires, minimum 36 inches, front wheels and tires 30 inches, width 3 inches. | 2 head lights, red tail light. Dazzling lights prohibited in urban streets.                                                                                                                                                                                                                                                                                                        | Front and rear license plates.                                                                                                                                            | 1 set of 4-wheel brakes does not meet requirements. 2 independent sets for vehicles over 10 horsepower, 1 for vehicles under 10 horsepower. |

<sup>9</sup> Lima and Callao, but probably the same elsewhere.



AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued

| Country           | Capacity                                                                                                                                                                                                                                            | Construction requirements                                                                                                                                                                                                                                               | Lighting regulations                                                                                                                                                                                                                                                                                                                                                                                          | Highway regulations                                                                                                                               | Brake regulations                                                                                                                                                                                                     |
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| Portugal.....     | Maximum tire pressure 150 kilos each centimeter of width.                                                                                                                                                                                           | Maximum width, 2.5 meters. Solid tires prohibited after December 1, 1930.                                                                                                                                                                                               | 3 or more wheel vehicles have 2 head lights in front 1 in rear to illuminate license plate; also 1 red light. Dimmers required.                                                                                                                                                                                                                                                                               | Solid tires prohibited. Horns for cities and towns must have "grave" tone; for country, must be audible 100 meters. Front and rear license plate. | 2 systems of brakes, independent.                                                                                                                                                                                     |
| Romania.....      |                                                                                                                                                                                                                                                     | Rule to right; either drive permitted.                                                                                                                                                                                                                                  | 2 head lights, 2 side lights, 1 red tail light with white beam for license; dimmers compulsory; spot lights prohibited in cities.                                                                                                                                                                                                                                                                             | Strident signals prohibited (law not enforced). Front and rear license.                                                                           | 2 independent sets of brakes; in practice, single set operated jointly by separate controls permitted; 4-wheel brakes accepted.                                                                                       |
| Santa Lucia.....  |                                                                                                                                                                                                                                                     | Rule to left; right drive preferred.                                                                                                                                                                                                                                    | 2 head lights, one tail light with beam for license plate.                                                                                                                                                                                                                                                                                                                                                    | Front and rear licenses. Tax on solid tires double that on pneumatics.                                                                            | 2 independent brakes operating on rear wheels; 4-wheel brakes satisfactory.                                                                                                                                           |
| Salvador.....     | (?)                                                                                                                                                                                                                                                 | Maximum width 2.42 meters. Left drive preferred.                                                                                                                                                                                                                        | 2 head lights, 1 red tail light, plus 1 or 2 traffic lights. If 2 traffic lights are used, they should be placed on mudguards in front of radiator or on sides level with wind screen. If but one traffic lamp is used, it must be alternating red and green and be placed at right of driver and level with wind shield. With these exceptions, standard American lights are acceptable; dimmers compulsory. | Horn audible 100 meters from automobile, 50 from motor cycles; 1 front, 1 rear license plate.                                                     | 4-wheel brakes required.                                                                                                                                                                                              |
| Samoa (American). |                                                                                                                                                                                                                                                     | Rule to right, left drive preferred.                                                                                                                                                                                                                                    | Automobiles and motor cycles with side car, 2 head lights, 1 red tail light with white beam for license plate.                                                                                                                                                                                                                                                                                                | 1 rear license plate.                                                                                                                             |                                                                                                                                                                                                                       |
| Samoa (western)   |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                         | 2 head lights, 1 red tail light                                                                                                                                                                                                                                                                                                                                                                               | Front and rear license plates. Solid tires pay higher taxes. Ordinary bulb or electric horn.                                                      | 2 independent sets of brakes.                                                                                                                                                                                         |
| Sierra Leone..... | Gross weight, 3 tons (2 tons in Protectorate). Law requires maximum be painted on vehicle and in case of overloading offender is summarily prosecuted and liable to large fine. No law as to changing plates, but fine for giving incorrect weight. | Maximum width 6½ feet, measured between extreme projecting points. Rule to left; right-hand drive required. Pneumatic tires for all vehicles and trailers. Trucks and trailers, weight of which with load does not exceed 2 tons, required to have rear wheels equipped | 2 head lights, 1 red tail light; forward lights must clearly indicate width of vehicle. (American systems appear acceptable.) For motor cycles, forward and red tail light. Antirefraction lenses required for all white forward lights on vehicles.                                                                                                                                                          | Front and ear license; trailer 1 plate.                                                                                                           | 2 independent sets of brakes; 4-wheel brakes satisfactory but must have 2 sets. Trailer, if permitted, must have brakes if net weight exceeds 200 pounds, either operated by drawing vehicle or by person on trailer. |

|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                |                                                                                                                                              |
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| Society Islands. | Maximum gross weight 5 tons. Maximum pressure, 75 kilos a centimeter of width of tire.                                                                                                                                                                                                                                                                                                                                                               | with pneumatic tires of minimum width of 4½ inches, front wheels 3½ inches. If maximum gross load exceeds 2 tons, all wheels must have pneumatic tires of minimum width 4½ inches. Maximum distance between rear wheels, 2.5 meters. Maximum contour length, 15 meters. Maximum wheelbase 3½ meters. Loads may not extend beyond contour. Rule to right, either drive. Rubber tires required. | 2 head lights, 1 red tail light at left, with white beam for license plate, or another light for plate. In country vehicles going faster than 30 kilometers an hour must have supplementary lighting apparatus lighting road 100 meters. (7 lights are usual; i. e., two head lights, parking, stop, tail, 1 on instrument board.) Dimmers compulsory. Spot lights prohibited. | Front and rear license plates. Horn must be audible 100 meters.                                                                                                                | 2 brakes, 1 operating on rear wheels; 4-wheel brakes satisfactory.                                                                           |
| Spain.....       | Maximum weight, 8,000 kilos; 150 kilos a centimeter tire width (without special permission).                                                                                                                                                                                                                                                                                                                                                         | Maximum width, 2.5 meters; length, 10 meters. Rule to right, either drive permitted. Rubber tires required.                                                                                                                                                                                                                                                                                   | 4 head lights, red tail light; dimmers compulsory; trailer required to have red tail light; tail lights must have white beam for license.                                                                                                                                                                                                                                      | Single low-tone warning device; front and rear licenses; trailer must have rear license plate identical with drawing vehicle. Pneumatic tires pay 25 per cent less than solid. | 2 independent systems of brakes; 4-wheel brakes satisfactory if they have two independent sets.                                              |
| Sweden.....      | Maximum weight for tire 8 centimeters or less in width, 50 kilos a centimeter; 8 to 16 centimeters, 400 kilos, with an additional 100 kilos for each centimeter exceeding 8; over 16 centimeters, 1,200 kilos with an additional 200 kilos for each centimeter exceeding 16. Maximum weight on some poor roads, 600 kilos a wheel; on middle-class roads, 1,200 kilos a wheel, best roads 2,000 kilos a wheel (not standard in all parts of Sweden). | Maximum width, 2.1 meters. Rule to left; either drive, right-hand preferred.                                                                                                                                                                                                                                                                                                                  | 2 head lights, red tail light with white beam for license plate; dimmers compulsory.                                                                                                                                                                                                                                                                                           | Sirens permitted only on highways. Front and rear license plates. Pneumatic tires pay lower tax than solid.                                                                    | 2 independent systems of brakes, 1 capable of preventing the car from moving when the driver has left his seat, 4-wheel brakes satisfactory. |

<sup>7</sup> Too complicated to be given in this table; complete schedule on file in automotive division.

**AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued**

| Country     | Capacity                                                                                                                                                                                                                                              | Construction requirements                                                                                                                                                                                                           | Lighting regulations                                                                                                                                                       | Highway regulations                                                                                                                                                                                                             | Brake regulations                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Switzerland | Maximum weight, trucks and buses, 10 tons; 2-axle trailers, 10 tons; 1-axle trailers, 5 tons; trailer plus puller, 12 tons; load on any 1 axle, 7 tons. Maximum load for cars with less than 1-ton pulling capacity and delivery wagons, 1,000 kilos. | Rule to right, left drive preferred; pneumatic tires required for all vehicles; front and rear axle clearance of trucks and buses, diameter of propelling wheels at least 90 centimeters; of front wheels, at least 75 centimeters. | 2 head lights, 1 red tail light; trailers 1 red rear light; white also on side car. Dimmers compulsory in a few Cantons; spot lights forbidden in some Cantons.            | Solid tires prohibited. Motor vehicles must have low-tone horn; a second signal apparatus permissible; Shrill horns allowed only for motor cycles. Front and rear license plates, clearly visible, bearing Canton coat-of-arms. | 2 independent brake systems each capable of stopping loaded car on 15 per cent grade; 1 must be effective immediately and directly on wheel or on contrivances firmly attached to wheel 4-wheel brakes meet requirements if they comply with above. Brakes required for trailers.                                                                                                                                              |
| Syria       | Maximum pressure of a centimeter of tire in contact with a hard surface, 150 kilos, measurement to be taken across width of new tire in normal state of inflation (not enforced).                                                                     | Solid tires prohibited. Rule to right, either drive. Maximum width, including projecting parts, 2.5 meters.                                                                                                                         | 2 head lights (nondazzling), and red tail light. Motor cycle, 1 head light; if placed high enough to make visible a red ray from rear, no special rear red light required. | Warning device audible 100 meters in country; softer tone for cities (bulb horn); sirens, whistles, and multiple-tone trumpets prohibited. Front and rear license plates.                                                       | 2 sets independently operated, at least 1 to act directly on wheels or on crowns immediately connected therewith. Vehicle-drawing trailers must have 2 sets, 1 of which must act on rear wheels. 4-wheel brakes satisfactory if with 2 separate sets. (Brake provisions unenforced.) 1 trailer need not have brakes; if 2 or more trailers drawn by 1 vehicle, each trailer must have 2 sets of brakes independently operated. |
| Tonga       | Gross weight 3 tons                                                                                                                                                                                                                                   | Only pneumatic tires permitted.                                                                                                                                                                                                     | Tail light 9 inches to right of rear license plate; other lights not stipulated, but searchlights or other dazzling lights prohibited.                                     | Rear license plate. Solid tires prohibited.                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Trinidad    |                                                                                                                                                                                                                                                       | Maximum width, 7 feet. Rule to right, left-hand drive preferred. Maximum overhang back of center line of rear axle, 3 feet.                                                                                                         | 2 head lights, 1 tail light; dimmers compulsory.                                                                                                                           | Only bulb horns permitted in towns. Front and rear license plates. Solid tires taxed twice as much as pneumatic tires.                                                                                                          | 4-wheel brakes meet requirements if hand and foot brakes act independently. Trailers of certain types required to have brakes.                                                                                                                                                                                                                                                                                                 |
| Tunisia     | Trucks, gross, 10 tons; passenger cars, 3,000 kilos.                                                                                                                                                                                                  | Maximum width 2.25 meters, trucks and trailers 2.50 meters. Rule to right, either drive. Trailers must have pneumatic tires.                                                                                                        | 2 head lights, 1 red tail light. If vehicle is equipped with separate town lights, dimmers not required; others, dimmers compulsory.                                       | Siren branched on exhaust prohibited; all warnings allowed. Only 1 trailer may be attached to a truck. Solid tires are taxed twice as much as pneumatic tires.                                                                  | 2 independent sets of brakes for either 2-wheel or 4-wheel brakes, 1 set to operate on wheels, the other, a separate command, operates on gear box or some other part. Brakes not necessary for trailers.                                                                                                                                                                                                                      |
| Turkey      |                                                                                                                                                                                                                                                       | Rule to right; either drive permitted, left preferred.                                                                                                                                                                              | 2 head lights, 2 cowl lights, 1 tail light. If no cowl lights,                                                                                                             | Front and rear licenses; rear plate required to be dis                                                                                                                                                                          | 1 ordinary set, 1 emergency set of brakes. American brakes                                                                                                                                                                                                                                                                                                                                                                     |

Union of South Africa.

Cape Province, maximum axle weight, 9 Cape tons. Natal, gross, 28,000 pounds, weight on wheels of any axle to be not less than 20 per cent gross weight of vehicle, maximum gross weight, trailer, 18,000 pounds, load on any axle not to exceed 9,000 pounds. Vehicles and trailers with solid rubber tires must not exceed gross weight per inch as follows: 3 inches width of tire, 400 pounds; 3½ inches, 400 pounds; 4 inches, 500 pounds; 5 inches, 600; 6 inches, 700; 7 inches, 750; 8, 10, 12, and 14 inches, 800 pounds. Minimum thickness width 3 to 5 inches, 7½ inch thick; 6 to 8 inches, 1 inch thick; 10 to 14, 1½ inches. Trailer with metal tires, maximum gross weight 600 pounds each inch width of tire, no such tire to be less than 5 inches.

Cape Province, maximum over-all length measured between extreme projecting points, for motor vehicles or trailers, 27½ feet, width, 7½ feet; length with trailer, 70 feet; with 15 feet intervening between. Natal, maximum width, 8 feet, load not to project over 6 feet beyond rear of bedplate or body; maximum height, 12½ feet; length of trailer and car combined 40 feet. Transvaal, maximum width, 8 feet. Rule to left; either drive, right preferred. Rubber tires required for all vehicles except trailers. Maximum overhang of body beyond rear or driving axle, seven twenty-fourths of over-all length of vehicle.

dimmers are compulsory. Tail light must illuminate license plate. Motor cycles, 1 head 1 tail light. Provinces of the Union, Rhodesia, and Southwest Africa require 2 head lights, 1 red tail lamp with white beam for license plate. Motor cycle 1 head light, 1 tail light, white light for side car. Spotlight permitted but not used as searchlight; may not be directed into line of vision along road; may be used to illuminate side of road not otherwise lighted. Dimmers compulsory only in the Transvaal.

played on left. No restriction as to type of horn. Front and rear license plates. Natal and Cape Province require trailers to have numbers.

generally accepted. 4-wheel brakes meet requirements throughout Union if 2 sets independent of each other; 1 system for trailers over 1,000 pounds and for motor cycles.

United Kingdom: England, Wales, and Scotland.

Gross weight trucks, 1 axle, 8 tons, sum of all axles, 12 tons; 6-wheel trucks, 1 axle, 7½ tons; sum of all, 19 tons; net weight: 4-wheel trucks, 7½ tons; with trailer, unladen, 9½ tons; 6-wheel trucks, 10 tons. Trailer, 4-wheel, gross weight any 1 axle, 6½ tons; sum all axles, 22 tons; 2 wheels, weight on any 1 wheel, 3¼ tons; weight on drawing vehicle, 10 tons. Busses, double deck, gross weight on any axle 6 tons, sum of all axles 9½ tons; single-deck, each axle 5½, all 9 tons; 6-wheelers, axle 1½, all, 12 tons.

Maximum over-all length for vehicles over 2 tons, 27½ feet; for 6-wheelers, 33 feet; 8 wheelers, 36 feet; vehicle drawing trailer, less trailer, 26 feet. Maximum overhang of vehicles over 2 tons, seven twenty-fourths of over-all length. Maximum width of vehicles under 3 tons net, 7 feet 2 inches; 3 tons and over, 7½ feet. Trailers must not exceed width of vehicle drawing them. Minimum clearance vehicles over 2 tons, 10 inches. Turning radius: Vehicles not over 26 feet long, circle not over 60 feet in diameter; over 26 feet, 66 feet in diameter. Rule to left; right drive preferred.

2 head lights, 1 red tail light, with beam for license. No part of vehicle may extend more than 12 inches beyond center of lamp. Trailers must have red tail light. Motor cycles must have tail light illuminating license plate.

Front and rear license for all vehicles, including motor cycles. Latter now required to have larger rear plate 9½ by 6½ inches.

Vehicles under 2 tons, 2 independent systems, or 1 system with 2 independent controls. Over 2 tons, 2 independent systems. Trailer over 2 hundredweight must have a brake.

**AUTOMOTIVE CAPACITY, CONSTRUCTION, LIGHTING, HIGHWAY, AND BRAKE REGULATIONS—Continued**

| Country                           | Capacity                                                                                                                                                                                                                                                                                                                                     | Construction requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Lighting regulations                                                                                                                                                                                                      | Highway regulations                                                                                                         | Brake regulations                                                                                                                                                      |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| United Kingdom: Northern Ireland. | Bus, net weight, $7\frac{1}{4}$ tons; gross, 9 tons (English ton 2,240 pounds); gross weight on any axle, $5\frac{1}{2}$ tons (140 pounds allowed for each passenger or driver). Trucks, net, $7\frac{1}{4}$ tons; gross, 12 tons; on any axle, 8 tons; net truck and trailer combined, $9\frac{1}{4}$ tons; on any axle of trailer, 4 tons. | Busses (over 6 passengers), length, 26 feet; overall width, $7\frac{1}{2}$ feet; overhang behind rear axle, seven twenty-fourths of overall length. Distance between center lines of track of front and rear wheels to be same, that between front wheels to be not less and not more than 5 inches, neither to be less than 69 per cent of overall width; if axle weight on any axle exceeds 4 tons, diameter of tires on wheel thereon, unless pneumatic, to be not less than 1.01 meters; if pneumatic tires, not less than 950 millimeters. Right drive compulsory; 10 inches clearance; turning radius 60 feet. No requirement for cars and trucks other than that tires be not less than 5 inches in width; none for trailers other than that maximum width is $7\frac{1}{2}$ feet. Rule to left. | 1 front, 1 red rear lamp, and 1 illuminating license, for all types of motor vehicles. Front lamp at extreme right. Dimmers not compulsory but desirable. Lights may not be movable, i. e., not employed as search-light. | Front and rear license plates.                                                                                              | 2 independent systems of brakes. Trailers over 2 hundredweight must have brakes.                                                                                       |
| Venezuela                         | Maximum capacity, 3 tons.                                                                                                                                                                                                                                                                                                                    | Maximum width, 2 meters; length of convoy, 12 meters. Rule to right; left drive preferred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2 head lights; 2 red lights, 1 on front license plate, other on rear license plate; dimmers compulsory.                                                                                                                   | Electric warning device for highway; hand bulb for city use. Must be license and tax plate on rear; solid tires prohibited. | 4-wheel brakes satisfactory of 2 systems.                                                                                                                              |
| Virgin Islands                    |                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2 head lights, 1 red tail light. Dimmers required.                                                                                                                                                                        | Front and rear license plates.                                                                                              | 2 brakes, one acting directly on driving wheels or on parts of mechanism firmly connected therewith; each brake capable of stopping the vehicle, one operated by feet. |

|                 |                                                                                                                                      |                                                                                                                     |                                                                                                                                                        |                                                                                                        |                               |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------|
| Yugoslavia..... | Maximum weight, 8 metric tons; maximum weight per axle, 5½ metric tons. Maximum pressure each square centimeter of tires, 150 kilos. | Maximum width, 2.5 meters; maximum height, 3 meters. Rule to right. Effective Jan. 1, 1931, solid tires prohibited. | 2 head lights, tail light; dimmers compulsory; spotlights compulsory where ordinary lights do not clearly show the road. Trailer must have tail light. | Strong signal horn; also apparatus for giving louder signal in country. Front and rear license plates. | 2 independent sets of brakes. |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------|

## TAXATION

### ALBANIA

Julius C. Holmes, Chargé d'Affaires, American Legation, Tirana

Every motor vehicle in Albania, regardless of type, pays 50 gold francs (\$9.65) for a license. All vehicles, moreover, with the exception of touring cars not for hire, must pay a monthly tax of 20 gold francs (\$3.86). A driver's permit costs 20 gold francs. There are no other taxes. Taxes now in force do not affect sales of motor vehicles.

### ALGERIA

Oscar S. Heizer, American Consul, Algiers

There are no taxes on motor vehicles in Algeria; the tax formerly levied has been replaced since 1926 by internal taxes on gasoline and tires. License plates are not issued by the State; the owner is responsible for affixing his allotted number. Registration costs \$0.29. Drivers' permits are \$2.74. The tax on tires is \$0.156 per kilo. There is a sales tax on all kinds of goods, including automotive, of 2 per cent. Gasoline is taxed at \$0.59 per hectoliter (26.41 gallons).

No automotive vehicles are wholly manufactured in Algeria; the engine is always imported. Most vehicles imported are made in France, America, and Italy, being subject to restrictions existing in the country of origin, but the absence of any further restrictions in Algeria influences sales, the buyers having the benefit of a wide range of choice. Since the removal of the tax on horsepower in 1926 the number of automotive vehicles has more than doubled; the average grade of the vehicles, too, is higher. At present the tax is paid indirectly on the tires and gasoline, so that the tax payment in respect of a vehicle is nicely graduated to the extent of its use. With normal prosperity and maintenance of taxation on its present basis, the number of vehicles in Algeria should continue to increase for some years.

### ANGLO-EGYPTIAN SUDAN

Ralph F. Chesbrough, American Trade Commissioner, Cairo

An ordinance providing for uniform licenses of motor vehicles and abolishing the issue of provincial licenses became effective January 1, 1930. The following annual license fees are in effect (the Egyptian pound is worth \$4.9431 at par):

|                           |          |                              |          |
|---------------------------|----------|------------------------------|----------|
| Passenger cars (unladen): |          | Trailers:                    |          |
| 650 kilos and under.....  | £E3. 000 | 650 kilos and under.....     | £E1. 500 |
| Over 650 to 1,000.....    | 4. 000   | Over 650 to 1,000.....       | 2. 000   |
| Over 1,000 to 1,500.....  | 5. 000   | Over 1,000 to 1,500.....     | 2. 500   |
| Over 1,500 to 2,000.....  | 6. 000   | Over 1,500 to 2,000.....     | 3. 000   |
| Over 2,000 to 2,500.....  | 10. 000  | Over 2,000 to 2,500.....     | 5. 000   |
| Over 2,500.....           | 20. 000  | Over 2,500.....              | 10. 000  |
| Trucks (unladen):         |          | For-hire cars.....           | 3. 000   |
| 650 kilos and under.....  | 3. 000   | Motor cycles.....            | 1. 500   |
| Over 650 to 1,000.....    | 4. 000   | Motor cycles with side car.. | 2. 000   |
| Over 1,000 to 1,500.....  | 5. 000   |                              |          |
| Over 1,500 to 2,000.....  | 6. 000   |                              |          |
| Over 2,000 to 2,500.....  | 10. 000  |                              |          |
| Over 2,500.....           | 20. 000  |                              |          |

The truck and trailer rates apply to those equipped with pneumatic tires; those having solid or cushion tires pay 25 per cent additional. Vehicles equipped with metal tires pay double the above rates.

### ANGOLA

Arthur F. Tower, American Consul, Leopoldville, Belgian Congo

Taxation of motor vehicles in Angola is as follows: Private passenger cars and those for hire, 1,238 angolares (\$54) a year; trucks up to 3 metric tons capacity, one-third the passenger-car rate; trucks over that capacity may be imported only by special permission and pay an annual additional tax of 500 angolares (\$22) per ton or fraction over 3 tons.

Every motor vehicle must be covered by a booklet which must accompany the vehicle at all times. In this booklet is recorded the official inspection made at the time of registration or resale, and, in the case of trucks, the allowable capacity. The fee for the issuance of this booklet is 100 angolares (\$4.40). A driver's permit costs 150 angolares (\$6.60), including the certificates that must be submitted with the application.

The tax laws in force have no appreciable effect on the sale of motor vehicles. Trucks greater than 1½-ton capacity are rare, but this is due more to the lack of suitable roads than to the taxes assessed.

### ARABIA

Cloyce K. Huston, American Vice Consul, Aden

Motor vehicles are apparently not regulated or taxed in Arabia outside of Aden and the Kingdom of Hedjaz; even in the latter there are very few registered vehicles and comparatively few regulations covering them. The civil administration of Aden falls under the government of Bombay, India; regulations and taxation in Aden are, therefore, those laid down in Bombay, with a few modifications necessary to adapt them to local conditions. The Aden taxes are as follows (the rupee is worth \$0.365 at par):

|                                      | Rupees |
|--------------------------------------|--------|
| License plates.....                  | 2      |
| Driver's permit.....                 | 20     |
| Renewal at date of expiration.....   | 5      |
| Road tax, each quarter.....          | 10     |
| Registration:                        |        |
| Motor cycles.....                    | 10     |
| Motor vehicles 2 tons and under..... | 40     |
| Motor vehicles over 2 tons.....      | 80     |
| Registration, renewal:               |        |
| Motor cycles.....                    | 8      |
| Motor vehicles 2 tons and under..... | 32     |
| Motor vehicles over 2 tons.....      | 64     |

Renewal must be effected at date of expiration, otherwise full registration fees will be charged. No vehicles in Aden are exempt, and it is not believed that the fees hinder or facilitate the sales of any particular types of car.



The Hedjaz taxes follow:

|                                               | £E | s. |
|-----------------------------------------------|----|----|
| License plates.....                           | 0  | 10 |
| Registration:                                 |    |    |
| 5 passengers and under.....                   | 10 | 0  |
| 6 to 10 passengers.....                       | 15 | 0  |
| 10 passengers and over.....                   | 20 | 0  |
| Driver's permit (renewal every 6 months)..... |    | 5  |

There is a road tax for each trip between Jedda and Mecca of 14 Miri piasters (or \$0.65). Only Moslems are allowed to drive an automobile.

### ARGENTINA.

Thomas C. Ballagh, Assistant Trade Commissioner, Buenos Aires

The Argentine National Government imposes no restrictions on motor vehicles, either as to their construction or as to the manner in which they may be used, such regulation being left entirely in the hands of local governments of the various Provinces and municipalities.

It might be mentioned, however, that the National Government does permit the classification of a truck equipped with a hook for attaching a trailer, as a tractor, thereby qualifying the truck for a duty exemption. To enter duty free, a truck with a 2-wheel drive must be capable of pulling twelve times its own weight, and a truck with a 4-wheel drive, eighteen times its weight. Incidentally, nearly every American truck has been able to meet the requirements and has entered duty free.

Since each municipality has its own regulations and its own scale of taxes and fees, it has not been possible to secure them all; instead, those for the city and the Province of Buenos Aires are used. The city contains about 10 per cent and the Province about 30 per cent of all vehicles circulating in Argentina. The Province is one of the few in the country having automotive regulations applying throughout the whole Province; it imposes no provincial taxes or fees, however, these being left to the municipalities.

In the city of Buenos Aires, registration fees for passenger cars are based on net weight and those for trucks on maximum loaded weight. Taxis and motor cycles pay a flat rate; whether busses pay a flat rate depends on whether they operate in the center of the city or in the outlying section. The fees are determined by the city council at the beginning of each year, and the amount quoted is for the entire year. Those quoted below are for 1929, which were slightly lower than those for 1928; for 1930 they may possibly be still lower. (The Argentine paper peso is worth about \$0.40 at current exchange.)

|                                              | Pesos |
|----------------------------------------------|-------|
| Passenger cars:                              |       |
| First class, weighing up to 1,000 kilos..... | 70    |
| Second class, 1,001 to 1,250 kilos.....      | 110   |
| Third class, 1,251 to 1,500 kilos.....       | 160   |
| Fourth class, 1,501 to 1,750 kilos.....      | 260   |
| Fifth class, 1,751 to 2,000 kilos.....       | 320   |
| Sixth class, over 2,000 kilos.....           | 450   |
| Taxis and jitney.....                        | 90    |
| Busses:                                      |       |
| Central zone.....                            | 600   |
| Outlying zones.....                          | 300   |
| Sight-seeing.....                            | 200   |
| School.....                                  | 200   |

| Trucks:                                                     | Pesos     |
|-------------------------------------------------------------|-----------|
| First class, maximum load exceeding 12,000 kilos gross..... | 400       |
| Second class, 10,001 to 12,000 kilos.....                   | 300       |
| Third class, 8,001 to 10,000 kilos.....                     | 150       |
| Fourth class, 6,001 to 8,000 kilos.....                     | 100       |
| Fifth class, 4,001 to 6,000 kilos.....                      | 50        |
| Sixth class, 2,001 to 4,000 kilos.....                      | 40        |
| Seventh class, under 2,000 kilos.....                       | 30        |
| Eighth class, with closed bodies, up to 3,000 kilos.....    | 40        |
| Ninth class, funeral hearses.....                           | 60        |
| <b>Trailers:</b>                                            |           |
| Maximum capacity weight under 6,000 kilos.....              | 100       |
| Maximum capacity weight over 6,000 kilos.....               | 150       |
| <b>Motor cycles.....</b>                                    | <b>20</b> |

Trucks under 6,000 kilos without rubber tires pay four times above taxes; all over 6,000 kilos must have rubber tires. Trucks with solid tires pay 100 per cent surcharge on above taxes. Passenger cars for hire by the day, week, or trip pay 20 per cent less than private cars. Demonstration licenses cost 55 pesos a month for each set of plates for cars or trucks and 10 pesos a month for motor cycles. A driver's permit, good indefinitely, costs 12 pesos.

Automobiles belonging to the National Government and the diplomatic corps are exempt. Exemption on trucks is granted to official trucks, to certain institutions and hospitals, and to dealers in certain food products of prime necessity, such as bread, milk, meat, etc.

Similar registration and license fees prevail throughout the Provinces but are considerably lower, with a result that many vehicles operating in the city of Buenos Aires are registered in outlying suburban towns where fees are much lower. Typical municipal registration fees, in paper pesos per annum, are as follows: Province of Buenos Aires, lowest, 30 to 85 pesos for cars and 40 to 45 pesos for trucks, highest, 60 to 300 pesos for cars and 55 to 125 pesos for trucks; Province of Santa Fe, lowest, 7 pesos for cars and 10 pesos for trucks, highest, 50 to 375 pesos for cars and 25 to 300 pesos for trucks; Province of Salta, lowest, 6 pesos for cars and trucks, highest, 40 to 50 pesos for cars and 70 pesos for trucks.

The Province of La Rioja imposes a tax on gasoline of 5 centavos a liter (approximately 8½ cents a gallon); the Province of Santa Fe has a gasoline tax of 2 centavos a liter, the proceeds of which are used for road maintenance.

#### AUSTRALIA

James E. Peebles, Acting American Trade Commissioner, Sydney

Taxation of motor vehicles in Australia varies among the different States. The amount of the tax depends on many factors, including the horsepower, the weight, the load capacity, and the tire equipment in the case of trucks, the seating capacity in the case of busses, the place commercial vehicles are used, and the origin, British vehicles being accorded preferential rates in many instances. The complete schedule is too complicated to be given in this publication, but it is on file in the automotive division of the Bureau of Foreign and Domestic Commerce, where it may be secured by qualified American exporters.

The Commonwealth imposes an import tax of 4d. a gallon on petrol, part of which is turned over to the States for road building. In fact, the bulk of Australian motor-vehicle taxes is applied to the roads, directly or indirectly.

The system of taxation now in effect is considered equitable, with no appreciable discrimination for or against any particular makes or models. The preference given in the schedules to trucks of British origin is of some sales advantage, especially in heavy models.

### AUSTRIA

John A. Embry, Acting American Commercial Attaché, Vienna

In Austria automobile taxes are assessed on horsepower in case of passenger cars, on horsepower or carrying capacity in case of trucks, on unit in case of electric passenger cars or trucks, and on horsepower or unit or combination of both in case of motor cycles. Taxes in different Provinces vary considerably; in some, trucks and motor cycles are exempt from taxation. During 1930 the present system of taxation will probably be replaced by uniform tax on gasoline; therefore the complicated schedules are not given in this publication.

There is a sales tax of 7 per cent of the invoice value plus freight and duty, but no luxury tax. There is no general road tax. On a few roads, notably in Alpine districts where maintenance of roads is very expensive, local road taxes are levied.

Registration costs plus license plate amount to approximately 20 schillings (\$2.80); the fee for examination previous to obtaining driver's license is approximately 30 schillings (\$4.20).

Some Austrian taxation systems tend to favor manufacture and importation of low-powered automobiles, up to 6 horsepower, and seriously handicap use of popular American cars. Effect of this policy so far has not been seriously felt by importers of American cars, since the import quota of approximately 350 cars a year can be easily disposed of. The proposed introduction of a gasoline tax to replace present systems of taxation would improve the present unfavorable tax situation of American cars.

The tax policy of the city of Vienna favors trucks, but American trucks do not profit much, owing to very strong competition of local manufacturers and very high tariff duties. Vienna tax exemption for motor cycles and low tax on motor cycles in many Provinces has caused a disproportionate increase of motor cycles in Austria. The introduction of gasoline tax will seriously curtail motor-cycle business and probably cause, in time, a decrease in the ratio of motor cycles to passenger cars.

### AZORES

William H. Hunt, American Consul, St. Michaels

Passenger cars, busses, and trucks in the Azores are subject to the following annual taxes (an escudo is worth about \$0.045 at current exchange):

|                             | Escudos |                    | Escudos |
|-----------------------------|---------|--------------------|---------|
| Up to 12 horsepower.....    | 96      | Motor cycles.....  | 20      |
| 13 to 24 horsepower.....    | 144     | Municipal license: |         |
| 25 to 36 horsepower.....    | 192     | Cars.....          | 50      |
| 37 to 60 horsepower.....    | 240     | Motor cycles.....  | 30      |
| 61 horsepower and over..... | 288     |                    |         |

Medical certificate, court record, police record, identification card, examination, registration, forms, etc., cost about \$14.50. The registration is perpetual and costs 62½ escudos for either a car or a motor cycle.

## BAHAMAS

Leo J. Callanan, American Vice Consul, Nassau

New Providence is the only island in the Bahamas which has issued regulations governing the use of motor vehicles and equipment. Because of the proximity of Nassau to the United States and the predominance of American cars in the market, the usual equipment of American cars is the equipment required by local custom and regulations.

Motor-vehicle registration fees are based on weight, irrespective of the type of vehicle, the rate being £4 (\$19.51) per annum for vehicles of 2,000 pounds and under, increasing £1 for each additional 500 pounds or fraction thereof. A license for demonstrating and testing cars is obtained by dealers at £1 per annum.

No fees are charged for license plates. There is no sales tax in the Bahamas. Driver's license costs £1 per annum, or part thereof, for automobiles, and 12 shillings (\$2.92) for motor cycles. There are no road, luxury, or gasoline taxes. Vehicles owned by the Colonial Government are exempt from taxation.

The taxes in force on motor vehicles are not considered by dealers to have a detrimental effect on sales.

## BARBADOS

William W. Brunswick, American Consul, Barbados

Under the motor vehicles act solid tires in Barbados are so heavily taxed that their use has been eliminated. A truck of 2 tons gross weight pays \$38.40 per annum if equipped with pneumatic tires or \$76.80 if equipped with solid tires. If the weight exceeds 2 tons the additional weight is taxed in proportion.

Unless otherwise shown, annual taxes are computed according to net weight, as follows:

|                                                                                         | £  | s. | d. |
|-----------------------------------------------------------------------------------------|----|----|----|
| Passenger cars:                                                                         |    |    |    |
| Up to and including 1,500 pounds.....                                                   | 3  | 10 | 0  |
| Over 1,500 pounds and not exceeding 1 ton.....                                          | 3  | 15 | 0  |
| Over 1 ton and not exceeding 1½ tons.....                                               | 7  | 0  | 0  |
| Over 1½ and not exceeding 2 tons.....                                                   | 8  | 15 | 0  |
| Over 2 tons.....                                                                        | 10 | 0  | 0  |
| Taxicabs:                                                                               |    |    |    |
| Up to and including 1,500 pounds.....                                                   | 5  | 5  | 0  |
| Over 1,500 pounds and not exceeding 1 ton.....                                          | 5  | 12 | 6  |
| Over 1 ton but not exceeding 1½ tons.....                                               | 10 | 10 | 0  |
| Over 1½ and not exceeding 2 tons.....                                                   | 13 | 2  | 6  |
| Over 2 tons.....                                                                        | 15 | 0  | 0  |
| Motor cycles:                                                                           |    |    |    |
| Not used for industrial purposes.....                                                   | 1  | 10 | 0  |
| With car attached, when not used for industrial purposes.....                           | 2  | 0  | 0  |
| When used for industrial purposes.....                                                  | 2  | 5  | 0  |
| With car attached, when used for industrial purposes.....                               | 3  | 0  | 0  |
| Motor trucks (4 wheels, fitted with pneumatic tires):                                   |    |    |    |
| Not exceeding 2 tons maximum gross weight.....                                          | 8  | 0  | 0  |
| For each additional half ton or part thereof up to 5½ tons maximum gross weight.....    | 1  | 0  | 0  |
| Over 5½ tons and not exceeding 6 tons maximum gross weight.....                         | 20 | 0  | 0  |
| For each additional half ton or part thereof exceeding 6 tons maximum gross weight..... | 10 | 0  | 0  |
| Motor trucks (4 wheels not fitted with pneumatic tires):                                |    |    |    |
| Not exceeding 2 tons maximum gross weight.....                                          | 16 | 0  | 0  |
| For each additional half ton or part thereof up to 5½ tons maximum gross weight.....    | 2  | 0  | 0  |

Motor trucks (4 wheels not fitted with pneumatic tires)—Con.

|                                                                                         | £  | s. | d. |
|-----------------------------------------------------------------------------------------|----|----|----|
| Exceeding 5½ tons but not exceeding 6 tons maximum gross weight.....                    | 40 | 0  | 0  |
| For each additional half ton or part thereof exceeding 6 tons maximum gross weight..... | 20 | 0  | 0  |
| Motor busses (4 wheels, with pneumatic tires):                                          |    |    |    |
| Not exceeding 2 tons maximum gross weight.....                                          | 7  | 10 | 0  |
| For each additional half ton or part thereof.....                                       | 1  | 0  | 0  |
| Motor busses (4 wheels, not equipped with pneumatic tires):                             |    |    |    |
| Not exceeding 2 tons maximum gross weight.....                                          | 15 | 0  | 0  |
| For each additional half ton or part thereof.....                                       | 2  | 0  | 0  |

Trailers pay one-half the truck rates.

Registration costs \$0.24, a driver's permit costs \$2.40 and a renewal \$0.24. There are no luxury or road taxes.

Government motor vehicles only are exempt from taxes.

The result of tax laws in force has been to increase the use of 2-ton trucks and reduce the use of heavier trucks. Consumers prefer light passenger cars; for those weighing over 2 tons there is practically no demand.

### BELGIAN CONGO

Arthur F. Tower, American Consul, Leopoldville

Taxation in Leopoldville, Belgian Congo, is as follows:

|                                   | Francs<br>per annum |                                          | Francs<br>per annum |
|-----------------------------------|---------------------|------------------------------------------|---------------------|
| Passenger cars:                   |                     | Motor cycles (with or without side car): |                     |
| Up to 350 kilos.....              | 250                 | Up to 2½ horsepower <sup>1</sup> .....   | 100                 |
| 351 to 550 kilos.....             | 300                 | 2½ to 4 horsepower.....                  | 150                 |
| Over 550 kilos.....               | 350                 | Over 4 horsepower.....                   | 300                 |
| Trucks:                           |                     | Driver's permit.....                     | 100                 |
| Up to 1 metric ton.....           | 350                 | License plates.....                      | 50                  |
| 1 to 2 metric tons.....           | 425                 |                                          |                     |
| 2 to 3 metric tons.....           | 1,050               |                                          |                     |
| Over 3 metric tons, each ton..... | 350                 |                                          |                     |

Trailers pay one-half the truck weights.

The system of local taxation in Leopoldville has no effect on types or sizes of motor vehicles sold.

### BELGIUM

Leigh W. Hunt, American Commercial Attaché, Brussels

Motor-vehicle taxes in Belgium are based on horsepower.<sup>1</sup> Passenger cars up to 24 horsepower pay 40 francs (a franc is worth \$0.0278 at par) a horsepower and those over 24 horsepower pay 60 francs a horsepower. The corresponding rates for taxicabs and automobiles for hire and for trucks and busses are 24 and 36 francs. The tax on trucks and busses weighing more than 2,000 kilos must not be less than 28 francs per 100 kilos. Motor cycles with side car pay 24 francs each horsepower and those without side car pay 20 francs each horsepower.

The tax on trucks, busses, moving vans and other vehicles is increased by 25 per cent if mounted on semipneumatic tires, by 100 per cent if solid tires, and 150 per cent if metallic tires.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

**BERMUDA**

Clay Merrell, American Consul, Hamilton

The general use of motor vehicles is prohibited in Bermuda. Only 6 trucks and 1 motor ambulance are in use in the colony; they are property of the colonial government.

**BOLIVIA**

Sheldon T. Mills, American Vice Consul, La Paz

Taxation on motor vehicles in Bolivia is in the form of a flat rate, as follows (the boliviano is worth about \$0.36 at current exchange):

|                              | Bolivianos<br>per month |
|------------------------------|-------------------------|
| Passenger cars.....          | 12                      |
| For-hire passenger cars..... | 10                      |
| Busses.....                  | 20                      |
| Trucks.....                  | 20                      |
| Motor cycles.....            | 5                       |

These taxes are collected by the Departments. The municipalities charge 6 bolivianos a year for passenger cars and 3 bolivianos a year for for-hire cars.

A sales tax of 50 per cent of the value of the vehicle is assessed. A driver's permit costs 75 bolivianos and is good until revoked. There are a few roads on which a toll of 0.10 boliviano a passenger is charged. Gasoline is taxed 50 per cent.

Official vehicles belonging to the national, departmental, and municipal governments are exempt.

The high sales taxes on motor vehicles and on gasoline restrict sales in Bolivia. Salaries are low, and the cost of living, according to the American standard, is high.

**BRAZIL**

A. Ogden Pierrot, Acting American Commercial Attaché, Rio de Janeiro

Motorists in Brazil encounter two systems of motor-vehicle regulation—those of the State and municipal governments, and those of the Federal Government applying evidently to the two Federal highways in Brazil. The latter serve as a model for the various State and municipal governments, although their regulations differ to some extent.

The basis of taxation in most municipalities and in the Federal District is weight. Following are the annual rates in the Federal District (the milreis is worth about \$0.113 at current exchange):

|                             |          |                                          |            |
|-----------------------------|----------|------------------------------------------|------------|
| Passenger cars:             |          | Trucks (general hauling):                |            |
| Up to 1 ton (metric)...     | 462\$000 | Up to 1,500 kilos.....                   | \$22\$000  |
| 1,000 to 1,600 kilos...     | 540\$000 | 1,500 to 3,000 kilos....                 | 990\$000   |
| 1,600 kilos and over...     | 618\$000 | Over 3,000 kilos.....                    | 1:158\$000 |
| For-hire cars:              |          | (Solid tires pay 12\$000<br>additional.) |            |
| Up to 1 ton.....            | 685\$200 | Busses:                                  |            |
| 1,000 to 1,600 kilos....    | 700\$800 | Up to 24 passengers....                  | 925\$200   |
| 1,600 and over.....         | 732\$000 | Over 24 passengers....                   | 1:237\$200 |
| Trucks (use of owner only): |          |                                          |            |
| Up to 1,500 kilos.....      | 630\$000 |                                          |            |
| 1,500 to 3,000 kilos....    | 798\$000 |                                          |            |
| Over 3,000 kilos.....       | 966\$000 |                                          |            |

The following rates are in force in the city of Sao Paulo:

[In milreis]

| Type                      | State tax | Municipal tax | Total |
|---------------------------|-----------|---------------|-------|
| <b>Passenger cars:</b>    |           |               |       |
| Private—                  |           |               |       |
| Up to 25 horsepower ..... | 77        | 332           | 409   |
| 25 to 35 horsepower ..... | 110       | 332           | 442   |
| 35 to 60 horsepower ..... | 165       | 332           | 497   |
| Over 60 horsepower .....  | 220       | 332           | 552   |
| For hire (special)—       |           |               |       |
| Up to 25 horsepower ..... | 77        | 232           | 309   |
| 25 to 35 horsepower ..... | 110       | 232           | 342   |
| 35 to 60 horsepower ..... | 165       | 232           | 397   |
| Over 60 horsepower .....  | 220       | 232           | 452   |
| Taxicabs—                 |           |               |       |
| Up to 25 horsepower ..... | 77        | 192           | 269   |
| 25 to 35 horsepower ..... | 110       | 192           | 302   |
| 35 to 60 horsepower ..... | 165       | 192           | 357   |
| Over 60 horsepower .....  | 220       | 192           | 412   |
| <b>Trucks:</b>            |           |               |       |
| Pneumatic tires—          |           |               |       |
| Up to 1 ton .....         | 88        | 182           | 270   |
| 1 to 2 tons .....         | 220       | 182           | 402   |
| 2 to 3 tons .....         | 220       | 232           | 452   |
| 3 to 6 tons .....         | 550       | 232           | 782   |
| Over 6 tons .....         | 880       | 232           | 1,112 |
| Solid tires—              |           |               |       |
| Up to 1 ton .....         | 143       | 282           | 425   |
| 1 to 2 tons .....         | 330       | 282           | 612   |
| 2 to 3 tons .....         | 330       | 332           | 662   |
| 3 to 6 tons .....         | 880       | 332           | 1,212 |
| Over 6 tons .....         | 1,650     | 332           | 1,982 |
| Motor cycles .....        | 77        | 132           | 209   |

Busses pay same State taxes as trucks, with an additional charge of 5\$500 a passenger seat. Municipal taxes vary from 400\$000 to 650\$000.

Motor vehicles belonging to members of the diplomatic and consular corps in Rio, as well as to Federal and municipal Governments, are exempt from taxation in the Federal District. Vehicles owned by the City Improvements Co. are exempt, owing to a provision in its charter dating back to the time of the Brazilian Empire, providing that the company should be free from all taxes of Brazilian and local governments.

There is no doubt that the present high rates of taxation applicable on automotive vehicles are largely responsible for the restricted use of automobiles in the larger cities of Brazil. A registration of approximately 50,000 vehicles would be reasonable for the large number of people financially able to own a car, yet registration of all types is hardly more than 17,000. The tax, moreover, is undoubtedly responsible for the closing of certain American and European factory organizations. Registration fees during the past two or three years have increased at an alarming rate; however, no immediate relief from this increasing tax burden is looked for in the immediate future.

#### BRITISH EAST AFRICA

K. deG. MacVitty, American Consul, Nairobi, Kenya

Taxation in British East Africa is based on weight and payable annually. Motor cycles pay £1 10s. or £2 if with side car. Motor vehicles with pneumatic tires, 1,500 pounds and under (tare weight), pay £4, and those heavier pay 10s. each 250 pounds in addition.

The tax is increased by 25 per cent in the case of solid rubber tires and by 100 per cent in the case of metal tires. Trailers pay half the above rates. Busses pay, in addition, a fee of 10s. for each passenger they are licensed to carry.

### BRITISH GUIANA

Harold R. Brown, American Vice Consul, Georgetown

Motor-vehicle taxation in British Guiana is as follows:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Passenger cars, each horsepower <sup>1</sup> or fraction thereof.....                                                                                                                                                                                                                                                                                                                                                                           | \$2. 75 |
| Trucks and busses not exceeding 10 horsepower.....                                                                                                                                                                                                                                                                                                                                                                                              | 33. 00  |
| Busses exceeding 10 horsepower:                                                                                                                                                                                                                                                                                                                                                                                                                 |         |
| Kept and used between Georgetown and Rosignol or Vreed-en-Hoop and Parika—                                                                                                                                                                                                                                                                                                                                                                      |         |
| Not more than 10 passengers.....                                                                                                                                                                                                                                                                                                                                                                                                                | 120. 00 |
| More than 10 but less than 22.....                                                                                                                                                                                                                                                                                                                                                                                                              | 350. 00 |
| More than 22 passengers.....                                                                                                                                                                                                                                                                                                                                                                                                                    | 400. 00 |
| Elsewhere in colony or when used for conveying passengers and their baggage from Coverden and intervening places to the Stabroek Market or from the Stabroek Market to Coverden and intervening places—                                                                                                                                                                                                                                         |         |
| Not more than 10 passengers.....                                                                                                                                                                                                                                                                                                                                                                                                                | 75. 00  |
| More than 10 passengers.....                                                                                                                                                                                                                                                                                                                                                                                                                    | 120. 00 |
| Provided that with respect to any bus plying for hire within the city of Georgetown and 1 mile of the boundaries of the said city along routes defined and in accordance with a tariff and time table fixed by the mayor and town council of Georgetown, the governor in council may, upon the application of the said mayor and town council, sanction the grant of a license on payment of \$2.75 per horsepower or any part of 1 horsepower. |         |
| Motor lorry exceeding 10 horsepower kept and used:                                                                                                                                                                                                                                                                                                                                                                                              |         |
| In Georgetown.....                                                                                                                                                                                                                                                                                                                                                                                                                              | 200. 00 |
| Between Georgetown and Rosignol or Vreed-en-Hoop and Parika.....                                                                                                                                                                                                                                                                                                                                                                                | 300. 00 |
| Elsewhere in the colony.....                                                                                                                                                                                                                                                                                                                                                                                                                    | 120. 00 |
| Motor vans exceeding 10 horsepower:                                                                                                                                                                                                                                                                                                                                                                                                             |         |
| If fitted with pneumatic tires.....                                                                                                                                                                                                                                                                                                                                                                                                             | 100. 00 |
| Not fitted with pneumatic tires.....                                                                                                                                                                                                                                                                                                                                                                                                            | 150. 00 |
| Vehicle or trailer used with any motor vehicle kept and used in Georgetown or between Georgetown and Rosignol or Vreed-en-Hoop and Parika and having:                                                                                                                                                                                                                                                                                           |         |
| 1 or 2 wheels.....                                                                                                                                                                                                                                                                                                                                                                                                                              | 100. 00 |
| 3 or more wheels.....                                                                                                                                                                                                                                                                                                                                                                                                                           | 200. 00 |
| For any such vehicle kept and used elsewhere in the colony having:                                                                                                                                                                                                                                                                                                                                                                              |         |
| 1 or 2 wheels.....                                                                                                                                                                                                                                                                                                                                                                                                                              | 50. 00  |
| 3 or more wheels.....                                                                                                                                                                                                                                                                                                                                                                                                                           | 100. 00 |
| Provided that any such vehicle having pneumatic tires on all the wheels the license duties shall be charged at half the above rates. Provided further that no license shall be required for any such vehicle kept and used exclusively on any road or trail beyond Hyde Park on the Demerara River and the tributaries thereto, and beyond Bartica on the Essequibo and Mazaruni Rivers and tributaries thereto.                                |         |
| License plates (approximately).....                                                                                                                                                                                                                                                                                                                                                                                                             | 3. 00   |
| Registration fee.....                                                                                                                                                                                                                                                                                                                                                                                                                           | 1. 00   |
| Chauffeurs' fee to operate a car.....                                                                                                                                                                                                                                                                                                                                                                                                           | 2. 00   |

Motor vehicles operated by the Georgetown town council and the Government are exempt from taxation.

Owing to the rather high taxation and the high price of gasoline, the trend of motor sales is toward the low-powered vehicle.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.



**BRITISH HONDURAS**

G. R. Taggart, American Consul, Belize

Annual taxation in British Honduras is as follows: Vehicles other than trucks, 2,000 pounds and under, pay \$8 a wheel; those over 2,000 pounds pay \$10 a wheel; trucks pay \$12.50 a wheel. All vehicles for hire pay \$10 in addition. A driver's license costs \$2.50.

Vehicles used by town boards and by the Government are exempt.

**BRITISH MALAYA**

Don C. Bliss, American Trade Commissioner, Singapore

The following taxes are imposed on motor vehicles in the Federated Malay States (the Straits dollar is worth about \$0.56 at current exchange):

|                                                                                                                    | Per month |
|--------------------------------------------------------------------------------------------------------------------|-----------|
| Motor cycles:                                                                                                      |           |
| Under 5 horsepower <sup>1</sup> .....                                                                              | S\$1. 00  |
| Over 5 horsepower.....                                                                                             | 1. 50     |
| Motor cycle for trade purposes.....                                                                                | 3. 00     |
| Private cars:                                                                                                      |           |
| Under 10 horsepower.....                                                                                           | 2. 00     |
| 10 to 16 horsepower.....                                                                                           | 3. 00     |
| 16 to 20 horsepower.....                                                                                           | 5. 00     |
| 20 to 25 horsepower.....                                                                                           | 7. 00     |
| Over 25 horsepower.....                                                                                            | 10. 00    |
| Vehicles for hire, for each person, with driver and conductor, authorized to be carried, in addition to above..... | 1. 00     |
| Trucks:                                                                                                            |           |
| Not over 1 ton.....                                                                                                | 5. 00     |
| 1 to 2½ tons.....                                                                                                  | 10. 00    |
| 2½ to 4½ tons.....                                                                                                 | 20. 00    |
| 4½ to 6 tons.....                                                                                                  | 35. 00    |
| 6 to 10 tons.....                                                                                                  | 40. 00    |
| Trailers, each ton.....                                                                                            | 5. 00     |
| Miscellaneous:                                                                                                     |           |
| Driver's certificate of competency.....                                                                            | 10. 00    |
| Visitor's certificate of competency.....                                                                           | 2. 00     |
| Conductor's certificate of competency.....                                                                         | 5. 00     |
| Gasoline tax, each imperial gallon.....                                                                            | . 15      |

Trucks not equipped with pneumatic tires pay double the rates given.

The taxes on motor vehicles in the Straits Settlements are imposed by the various municipalities, of which the most important are Singapore, Penang, and Malacca. The annual rates imposed on motor cycles and passenger cars in 1930 are listed below:

| Power                           | Singapore | Penang | Malacca |
|---------------------------------|-----------|--------|---------|
| Not exceeding 7 horsepower..... | S\$18     | S\$24  | S\$18   |
| 8 to 11 horsepower.....         | 36        | 60     | 36      |
| 12 to 16 horsepower.....        | 42        | 70     | 42      |
| 17 to 20 horsepower.....        | 48        | 80     | 48      |
| 21 to 30 horsepower.....        | 60        | 100    | 60      |
| Exceeding 30 horsepower.....    | 84        | 150    | 84      |

Trucks are taxed in Singapore at the following rates:

|                                             |        |
|---------------------------------------------|--------|
| Not exceeding 1 ton in weight unloaded..... | S\$120 |
| Between 1 and 2 tons, unloaded.....         | 240    |
| Between 2 and 3 tons, unloaded.....         | 360    |
| Between 3 and 4 tons, unloaded.....         | 480    |
| Between 4 and 5 tons, unloaded.....         | 720    |
| Exceeding 5 tons, unloaded.....             | 800    |

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

The first two items pay three-fourths these rates if fitted with pneumatic tires; last four items pay two-thirds if so fitted.

Traction engines or locomotives are taxed S\$600.

Malacca truck taxes are as follows:

|                                            |        |
|--------------------------------------------|--------|
| Not exceeding 1 ton in weight.....         | S\$120 |
| Between 1 and 2½ tons in weight.....       | 180    |
| Between 2½ tons and 4½ tons in weight..... | 360    |
| Between 4½ tons and 6 tons in weight.....  | 800    |

The following are the truck taxes in Penang:

|                                                                                 |        |
|---------------------------------------------------------------------------------|--------|
| Less than 2 tons weight unloaded and with pneumatic tires on all wheels.....    | S\$100 |
| Less than 3 tons weight unloaded and with pneumatic tires on all wheels.....    | 150    |
| Less than 3 tons weight unloaded and without pneumatic tires on all wheels..... | 200    |
| Less than 5 tons weight, unloaded.....                                          | 250    |
| 5 tons weight or over, unloaded.....                                            | 300    |

Trailers in Singapore pay S\$50 for every gross ton or part of a ton if equipped with solid rubber tires, and two-thirds of these rates if fitted with pneumatic tires. Iron-shod trailers pay double the rates of rubber-shod trailers. If trailer is attached to a tractor which itself carries no load, rates for tractor and trailer are same as for auto-motor wagons. In Malacca trailers pay S\$100 for every gross ton. In Penang the rates are S\$50 for each ton if equipped with pneumatic tires on all wheels, and S\$100 per ton if not so equipped.

In Singapore the following taxes are levied on hire cars and busses, in addition to those prescribed for private vehicles:

|                                         |          |
|-----------------------------------------|----------|
|                                         | Per seat |
| First-class taxicab, per 6 months.....  | S\$7.50  |
| Second-class taxicab, per 6 months..... | 12.00    |
| Motor omnibuses, per 3 months.....      | 6.00     |

In Penang the following annual taxes are levied on hire cars and busses, in addition to those prescribed:

|                                          |          |
|------------------------------------------|----------|
|                                          | Per seat |
| First-class taxi, per seat.....          | S\$5     |
| Second-class taxi, per seat.....         | 9        |
| Third-class taxi, per seat.....          | 9        |
| Motor omnibuses, per person carried..... | 5        |

Throughout the Straits Settlements the following miscellaneous fees are charged:

Registration of a motor car costs S\$8, of a motor cycle S\$2.50, of a traction engine S\$8. Dealers' number costs S\$25. License plates are provided by the owner. There is no sales tax. Driver's permits cost S\$6 and S\$1 for a renewal or duplicate. There is no luxury tax nor road tax. The gasoline tax in the Straits Settlements is 10 Straits cents per imperial gallon.

## BULGARIA

Samuel Green, American Consul, Sofia

The tax laws of Bulgaria are not a serious obstacle to sales of motor vehicles, but the high customs duties on automobiles and gasoline make it very difficult for middle-class people to purchase and operate motor cars. Government, including diplomatic and municipal, vehicles are exempt from taxation.

The following annual taxes are levied in Bulgaria:

|                                                                       | Leva   |
|-----------------------------------------------------------------------|--------|
| Passenger cars up to 20 horsepower, <sup>1</sup> per horsepower ..... | 500    |
| Passenger cars over 20 horsepower, per horsepower .....               | 600    |
| Trucks, light trucks, tractors, etc., per horsepower .....            | 400    |
| Trucks and light trucks up to 3 tons load, per horsepower .....       | 250    |
| Trailers .....                                                        | 3, 000 |
| Motor cycles, irrespective of horsepower .....                        | 500    |
| Motor cycles with side car .....                                      | 700    |

Motor vehicles propelled by locally made charcoal pay only 50 per cent of the above taxes.

A government tax of 200 leva is charged for a driver's permit. No other fees of any importance are exacted.

### CANADA

A. H. Thiemann, Assistant Trade Commissioner, Ottawa

#### ALBERTA

Registrations in Alberta are based on wheelbase. Passenger cars and trucks up to 100-inch wheelbase pay \$15, each additional 5 inches up to 135 inches pay \$2.50, and cars over 135 inches pay \$35. Motor cycles pay \$5.

#### BRITISH COLUMBIA

License fees for passenger cars in British Columbia are based on taxation units computed as follows: The value of the car in dollars is added to the weight in pounds.

Passenger cars of 2,500 taxation units or less pay \$16.90, annually, with a tax of \$0.675 for each additional 100 units. Motor cycles pay \$5.65 a year.

Busses pay quarterly taxes. For those under 20-passenger capacity, each seat is taxed \$1, and for those of 20-passenger capacity and over, each seat is taxed \$1.25. Those carrying both passengers and freight pay \$4 for each ton of freight-carrying capacity. Provision is made for a refund in following quarter if aggregate license fees exceed 1 per cent of gross receipts during preceding quarter.

Trailers not over one-half ton rated capacity pay \$3 annually; those over one-half ton pay one-half the fee of motor vehicles of the same value and weight.

Registration of motor cycles costs \$5 and of other motor vehicles, \$10. Chauffeurs' licenses cost \$5 and drivers' licenses, \$1.

#### MANITOBA

In Manitoba, passenger cars up to 100 inches wheelbase pay \$10, each 5 inches additional to 135 inches pays \$2.50, and cars over 135 inches wheelbase pay \$30. Trucks pay \$10 a ton up to 5 tons capacity; those over 5 tons pay \$60. Motor cycles are assessed \$5 and \$7.50 for those with side cars. Chauffeurs' permits cost \$5 and dealers' licenses, \$20.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

NEW BRUNSWICK

Taxes on motor vehicles in New Brunswick are as follows:

|                                         |         |
|-----------------------------------------|---------|
| Passenger cars, each hundredweight..... | \$0. 85 |
| Trucks, each hundredweight:             |         |
| Up to 3,000 pounds—                     |         |
| Pneumatic tires.....                    | 1. 15   |
| Other than pneumatic tires.....         | 1. 75   |
| 3,000 to 6,000 pounds—                  |         |
| Pneumatic tires.....                    | 1. 75   |
| Other than pneumatic tires.....         | 2. 25   |
| Over 6,000 pounds—                      |         |
| Pneumatic tires.....                    | 2. 00   |
| Other than pneumatic tires.....         | 3. 00   |
| Motor cycles.....                       | 5. 00   |
| Busses, each hundredweight:             |         |
| Up to 6,000 pounds.....                 | 2. 00   |
| Over 6,000 pounds.....                  | 2. 50   |
| Trailers, each hundredweight.....       | . 30    |

Registration of a motor cycle costs \$3 and of any other motor vehicle \$5. License plates cost \$1. Dealer's licenses cost \$50, operator's licenses \$1, and chauffeur's licenses \$2.

NOVA SCOTIA

Passenger cars in Nova Scotia are taxed \$0.90 each hundredweight, with a minimum \$15.30. Trucks and busses are assessed \$1.35 each hundredweight, with a minimum of \$17.10; trailers pay \$0.90 a hundredweight. Motor cycles pay \$7.20 and \$10.80 with side cars. Chauffeur's licenses cost \$5, operators' licenses \$1, and plates \$1.

ONTARIO

Registration fees in Ontario for passenger cars up to 25 horsepower are \$5 a year; for those 25 to 35 horsepower, \$10; and for those over 35 horsepower, \$20.

Trucks and busses pay in accordance with the following table:

| Carrying capacity     | Equipped wholly with pneumatic tires | Equipped wholly or in part with solid tires | Carrying capacity  | Equipped wholly with pneumatic tires | Equipped wholly or in part with solid tires |
|-----------------------|--------------------------------------|---------------------------------------------|--------------------|--------------------------------------|---------------------------------------------|
| Less than 2 tons..... | \$16                                 | \$18                                        | 7 to 8 tons.....   | \$72                                 | \$80                                        |
| 2 to 3 tons.....      | 18                                   | 24                                          | 8 to 9 tons.....   | 90                                   | 117                                         |
| 3 to 4 tons.....      | 24                                   | 36                                          | 9 to 10 tons.....  | 100                                  | 130                                         |
| 4 to 5 tons.....      | 40                                   | 45                                          | 10 to 11 tons..... | 132                                  | 154                                         |
| 5 to 6 tons.....      | 54                                   | 60                                          | 11 to 12 tons..... | 144                                  | 169                                         |
| 6 to 7 tons.....      | 63                                   | 70                                          |                    |                                      |                                             |

Licenses for chauffeurs cost \$2, for operators \$1, and for dealers \$10.

PRINCE EDWARD ISLAND

Taxes on passenger cars in Prince Edward Island are 80 cents annually for each 100 pounds. Trucks up to 1 ton pay \$14 a year, those 1 to 1½ tons \$19, 1½ to 2½ tons \$33, and 2½ to 3½ tons \$83. Motor cycles pay \$5 a year. Registration of cars and trucks costs \$2.50 and of motor cycles \$1. License plates cost \$1.

## QUEBEC

Private passenger cars in Quebec pay 70 cents per hundredweight, public-service passenger cars pay \$1, and motor busses \$1.50. Pneumatic-tired trucks up to 3 tons pay \$1.25 a hundredweight and those over 3 tons pay \$2.50. Solid-tired trucks up to 2½ tons pay \$1.50, those over 2½ tons pay \$3 a hundredweight. Motor cycles pay 90 cents a horsepower. Chauffeurs' and operators' permits cost \$5.

## SASKATCHEWAN

Passenger cars in Saskatchewan not exceeding 100-inch wheelbase pay \$10; for each additional 5 inches up to 135 inches there is a further charge of \$2.50; cars over 135-inches wheelbase pay \$30. Motor cycles pay \$6, and motor attachments on pedal bicycles pay \$3. Trucks are taxed in accordance with the following schedule:

|                                                              |      |
|--------------------------------------------------------------|------|
| Rear tires not exceeding 4½ inches:                          |      |
| Less than 3,000 pounds (gross weight).....                   | \$15 |
| More than 3,000 but not more than 4,000 pounds.....          | 17   |
| Exceeding 4,000 pounds.....                                  | 25   |
| Rear tires exceeding 4½ inches but not exceeding 5 inches:   |      |
| Not exceeding 6,000 pounds.....                              | 25   |
| More than 6,000 pounds.....                                  | 38   |
| Rear tires exceeding 5 inches but not exceeding 6 inches:    |      |
| Not exceeding 6,000 pounds.....                              | 25   |
| Exceeding 6,000 but less than 8,000 pounds.....              | 38   |
| Exceeding 8,000 pounds.....                                  | 47   |
| Rear tires exceeding 6 inches but not exceeding 7 inches:    |      |
| Not exceeding 6,000 pounds.....                              | 25   |
| More than 6,000 pounds but less than 8,000 pounds.....       | 38   |
| More than 8,000 pounds but less than 10,000 pounds.....      | 47   |
| Exceeding 10,000 pounds.....                                 | 63   |
| Rear tires exceeding 7 inches but less than 8 inches:        |      |
| Not exceeding 8,000 pounds.....                              | 38   |
| More than 8,000 pounds but less than 10,000 pounds.....      | 47   |
| More than 10,000 pounds but less than 12,000 pounds.....     | 63   |
| Exceeding 12,000 pounds.....                                 | 74   |
| Rear tires exceeding 8 inches but less than 10 inches:       |      |
| Not exceeding 8,000 pounds.....                              | 38   |
| Exceeding 8,000 pounds but less than 10,000 pounds.....      | 47   |
| Exceeding 10,000 pounds but less than 12,000 pounds.....     | 63   |
| Exceeding 12,000 pounds but less than 14,000 pounds.....     | 74   |
| Exceeding 14,000 pounds.....                                 | 84   |
| Rear tires exceeding 10 inches but less than 12 inches:      |      |
| Not exceeding 10,000 pounds.....                             | 47   |
| Exceeding 10,000 pounds but less than 12,000 pounds.....     | 63   |
| Exceeding 12,000 pounds but less than 14,000 pounds.....     | 74   |
| Exceeding 14,000 pounds but less than 16,000 pounds.....     | 84   |
| Exceeding 16,000 pounds.....                                 | 108  |
| Rear tires exceeding 12 inches but not exceeding 14 inches:  |      |
| Not exceeding 14,000 pounds.....                             | 74   |
| Exceeding 14,000 pounds but less than 16,000 pounds.....     | 84   |
| Exceeding 16,000 pounds but not exceeding 18,000 pounds..... | 108  |
| Exceeding 18,000 pounds.....                                 | 120  |
| Rear tires exceeding 14 inches, any weight.....              | 120  |

Practically all of the Provinces exempt vehicles of the Government and diplomatic and consular corps from payment of taxation.

There is a provincial tax of 5 cents an imperial gallon of gasoline in each Province except Saskatchewan, where the rate is 3 cents an imperial gallon.

An excise tax of 5 per cent is levied by the Dominion Government on passenger cars valued at not more than \$1,200 each, the value

being the manufacturers' selling price of automobiles manufactured in Canada, and the duty-paid value of imported automobiles. When 50 per cent of the cost of production has been incurred in a British country and the automobile is imported from a British country entitled to the benefits of the British preferential tariff, or when imported from a foreign country enjoying most-favored-nation treatment and when 50 per cent of the cost of production has been incurred in that foreign country; or when manufactured in Canada and 50 per cent of the cost of production has been incurred in Canada, automobiles valued at not more than \$1,200 are exempted from the 5 per cent excise tax. Other exemptions are automobiles manufactured for export and exported; automobiles entered as settlers' effects and valued at not more than \$1,000; automobiles sold to a provincial government and not for resale; trucks; second-hand cars except when imported; hearses; police patrols; ambulances; and fire apparatus except chief's, deputy chief's, or district chief's cars.

The excise tax on passenger cars valued at more than \$1,200 each is 5 per cent on the value of \$1,200 and 10 per cent on the value in excess of \$1,200.

Busses are considered as passenger cars so far as excise tax is concerned.

#### CANARY ISLANDS

Harris N. Cookingham, American Consul, Tenerife

In the Canary Islands all motor vehicles pay a perpetual registration fee of 11.5 pesetas (a peseta is worth about \$0.112 at current exchange). There is a periodic inspection of public vehicles, for which an annual fee of 5.55 pesetas is charged. Drivers' licenses are perpetual and cost 26.7 pesetas for a private car or motor cycle and 30.3 pesetas for a bus or truck. There is a circulation tax, payable annually at the following rates:

| Private cars:                                | Pesetas |
|----------------------------------------------|---------|
| 5 horsepower <sup>1</sup> .....              | 100     |
| 6 to 10 horsepower, each horsepower.....     | 20      |
| 11 to 16 horsepower, each horsepower.....    | 25      |
| 17 to 22 horsepower, each horsepower.....    | 33      |
| 23 horsepower and over, each horsepower..... | 40      |

The circulation tax on trucks is as follows:

| Carrying capacity               | Licensed for special requirements | Others  |
|---------------------------------|-----------------------------------|---------|
|                                 | Pesetas                           | Pesetas |
| ½ ton.....                      | 250                               | 350     |
| ½ to 1 ton.....                 | 400                               | 515     |
| 1 to 2 tons.....                | 500                               | 1,030   |
| 2 to 3 tons.....                | 700                               | 1,545   |
| 3 to 4 tons.....                | 800                               | 2,060   |
| 4 to 5 tons.....                | 1,100                             | 2,575   |
| Each additional ton over 5..... | 200                               | 500     |

Vehicles for industrial use pay 36 pesetas a horsepower; cars pay for a minimum of 5 horsepower and busses for a minimum of 15 horsepower, and busses for more than 30 passengers pay 10 per cent

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

additional. Motor cycles pay 16.50 pesetas, and 20 pesetas if equipped with side car; there is a minimum rating of 3 horsepower in each instance.

In the islands of Tenerife and Grand Canary 50 per cent of the circulation tax in its nominal aggregate is remitted; in other islands of the group it is reduced by 75 per cent (presumably because roads are few).

No vehicles are exempt. The laws are adapted to the motor vehicle rather than the vehicles to the law; sales, therefore, are not particularly affected by the taxes.

### CEYLON

Llewellyn E. Thompson, American Vice Consul, Colombo

Annual license fees in Ceylon are as follows: Motor cycle, 10 rupees (a rupee is worth \$0.365 at par); passenger cars, 10 rupees for those under 360 pounds, and graded by the weight of the vehicle, up to 250 rupees for those 5,600 pounds and over. For-hire cars (taxis and busses) not over 7 passengers, pay 20 rupees for each passenger, and those over 7 passenger, 10 rupees for each passenger, minimum 160 rupees. The driver and conductor of bus are not counted. Trucks under 1,680 pounds pay 30 rupees; those heavier pay more, according to their weight, up to 300 rupees for those over 11,200 pounds. Trailers pay three-fifths the rate for trucks.

Dealer's license costs 10 rupees. Registration for first time costs 2.50 rupees for a motor cycle and 10 rupees for other vehicles. A certificate of competence of driver costs 15 rupees and an extension of the certificate to another class of car, 5 rupees. All persons operating for-hire cars or busses are required to carry public-liability insurance.

### CHILE

Howard H. Tewksbury, American Trade Commissioner, Santiago

Under the highway law of 1929 all new motor vehicles in Chile are subject to a sales tax amounting to one-half of 1 per cent of the retail sale price. Gasoline is subject to an internal tax amounting to about 5.25 centavos a kilo. It is reported that this will be increased in the near future to 12 centavos a kilo, or about 10 centavos a liter. (A Chilean peso is worth about \$0.12 at current exchange and is made up of 100 centavos.)

Each municipality assesses license fees. Passenger cars, for-hire cars (taxicabs), and busses are taxed according to retail sale price. Fees covering trucks and trailers are generally based on loading capacity. The scale of fees in Santiago follows:

|                                      | Pesos per<br>annum |
|--------------------------------------|--------------------|
| For-hire cars without taximeter..... | 300                |
| For-hire cars with taximeter:        |                    |
| Valued up to 10,000 pesos.....       | 50                 |
| 10,001 to 15,000 pesos.....          | 60                 |
| Busses:                              |                    |
| Valued up to 12,000 pesos.....       | 100                |
| Valued over 12,000 pesos.....        | 150                |
| Private cars:                        |                    |
| Up to 10,000 pesos.....              | 120                |
| 10,001 to 15,000 pesos.....          | 200                |
| Over 15,000 pesos.....               | 300                |

|                                 | Pesos per<br>annum |
|---------------------------------|--------------------|
| Motor cycles.....               | 50                 |
| Motor cycles with side car..... | 70                 |
| Trucks:                         |                    |
| Up to 1½ tons.....              | 100                |
| 1½ to 3 tons.....               | 200                |
| 3 to 6 tons.....                | 150                |
| Over 6 tons.....                | 250                |
| License plates.....             | 20-30              |
| Driver's license:               |                    |
| Private.....                    | 20                 |
| Taxi.....                       | 25                 |

Cars of the diplomatic corps and Government officials are exempt. The tax laws have practically no effect on sales of motor vehicles in Chile.

## CHINA

A. Viola Smith, American Trade Commissioner, Shanghai

The Chinese Government has promulgated no uniform regulations for motor vehicles, although in August, 1929, a national law was enacted governing motor-bus transportation on national highways. This law briefly provides that all motor-bus transportation in China shall be controlled by the various provincial boards of construction under the supervision of the Ministry of Railways; private transportation companies are required to register with the provincial road bureaus; such organizations must periodically render reports on operating conditions to the Government, pay rental for the usage of national highways, and maintain automobile servicing and repair plants. As no national highways have been built other than certain sections of a few provincial highways which have been designated to become part of a national highway system, these regulations need not necessarily concern American manufacturers.

Motor-vehicle regulations in the larger treaty ports vary considerably. In the smaller cities only the simplest rules apply. Chinese municipalities adjacent to foreign-administered concessions have, in some instances, set up substantially the same regulations for their respective districts.

Shanghai is recognized as having the most elaborate and, at the same time, the most complicated (because of the separate control of three different areas—International settlement, French Concession, and Chinese area of Greater Shanghai) set of motor-vehicle regulations. The appointment of a special traffic commission in 1925 by the Shanghai municipal council (governing body for the International Settlement) to investigate and make recommendations for dealing with present and future traffic requirements, having regard to the probable development of Shanghai within the next 30 years, was the most forward step which has been taken anywhere in China in the field of motor-vehicle regulation. The commission's very comprehensive report, made after 18 months' study, has been the basis for such new regulations as have been subsequently put into practice in the International Settlement. Through the cooperative efforts of the Shanghai municipal council and the French municipal council authorities, great strides have been made to bring about a uniformity of traffic regulations in both foreign areas.



Within the last year the Bureau of Public Safety, established by the Greater Municipality of Shanghai, has made various regulations for motor vehicles operating on the highways of the Chinese territory adjacent to the foreign concessions. Motor-vehicle operators in the Shanghai area are obliged to conform to three distinct sets of regulations and are taxed two or three times, according to the type of vehicle. Taxation on motor vehicles is a considerable handicap in the area, more particularly when it is realized that over one-third of all motor vehicles in China are operating there.

The tendency of provincial authorities to operate as an exclusive provincial monopoly, or to grant franchises to private bus-line companies for the exclusive use of given roads, limits the opportunity for private cars. The right to operate motor cars over China's newly constructed roads is still chiefly reserved to Government officials or to bus-line interests, private citizens having little opportunity, or in many instances as yet the desire, for utilizing existing roads outside of those in the foreign treaty ports. Whatever expansion may come in the automotive field in China will undoubtedly be confined for several years to that of motor trucks for bus transportation rather than for privately owned vehicles.

The tax schedules of the various cities and Provinces are too complicated to be included in this publication; however, they are on file in the automotive division of the Bureau of Foreign and Domestic Commerce, where they may be secured by any qualified American exporter.

### CHOSEN

C. H. Stephan, American Vice Consul, Seoul

Taxes on motor vehicles in Chosen are based in Keiki and North Heian Province on weight or carrying capacity of the car and in the remaining 11 Provinces uniformly on each type of vehicle without regard to weight or capacity.

There are two taxes, municipal and provincial, varying according to local conditions. The following are maximum annual taxes in each Province. Half these amounts go to the Province and half to the municipalities. (A yen is worth about \$0.50 at par.)

|                            |     |                              |     |
|----------------------------|-----|------------------------------|-----|
| Keiki:                     |     | North Kankyo:                | Yen |
| Over 4 passengers or over  |     | Automobile.....              | 40  |
| 1,000 pounds—              | Yen | Motor cycle.....             | 8   |
| Private car.....           | 120 | North Heian:                 |     |
| Business car.....          | 80  | Passenger car over 6 passen- |     |
| Under 3 passenger or under |     | gers.....                    | 80  |
| 1,000 pounds—              |     | Less than 6 passengers.....  | 60  |
| Private car.....           | 80  | Truck.....                   | 40  |
| Business car.....          | 60  | Motor cycle.....             | 10  |
| Motor cycle—               |     | Kokai:                       |     |
| Without side car.....      | 20  | Automobile.....              | 80  |
| With side car.....         | 28  | Motor cycle.....             | 10  |
| South Kankyo:              |     | Kogen:                       |     |
| Private car.....           | 60  | Automobile.....              | 60  |
| Business car.....          | 40  | Motor cycle—                 |     |
| Motor cycle.....           | 8   | Without side car.....        | 10  |
|                            |     | With side car.....           | 20  |

In the Provinces of South Heian and South Chusei, automobiles pay 80 yen and motor cycles 8 yen. In the Provinces of North Chusei, South Keisho, North Keisho, South Zenra, and North Zenra automobiles pay 60 yen and motor cycles 8 yen.

All vehicles belonging to the Government and to diplomatic and consular officers are exempt from taxation.

Taxes apparently have no effect on the sale of automotive vehicles in Chosen.

### COLOMBIA

Walter J. Donnelly, American Commercial Attaché, Bogota

Registration of motor vehicles in Bogota costs 2 pesos (a peso is worth about \$0.97), a semiannual examination costs 1 peso, and license plates cost 2 pesos a year. The monthly tax on passenger cars is 4 pesos; on trucks, 2 pesos each ton or fraction; and on busses, 0.80 pesos each passenger capacity. A private driver's license costs 15 pesos and a chauffeur's license 25 pesos; both are perpetual. There is a gasoline tax of 6 cents a gallon.

In addition, the National Government collects the following monthly tax on vehicles used to transport passengers between cities in the Department of Cundinamarca:

|                            | Pesos |
|----------------------------|-------|
| Busses.....                | 8     |
| Trucks.....                | 5     |
| Passenger cars, large..... | 5     |
| Passenger cars, small..... | 3     |

Official automobiles (those of the Government, Departments, and municipalities) are exempt.

In all other parts of Colombia except Bogota the national gasoline tax is 5 cents a gallon. Taxes vary in other cities.

### COSTA RICA

R. W. Unckles, American Vice Consul, San Jose

A driver's permit in San Jose costs \$3.75. Taxes on motor vehicles are on a quarterly basis. Passenger cars for 2 to 3 passengers pay \$5, those for 4 to 5 passengers pay \$6.25, and those for 7 passengers pay \$7.50. Busses are assessed \$15. Trucks of 1 to 1½ tons capacity pay \$11.25, those of 2 to 2½ tons pay \$12.50, and those of 3 to 3½ tons pay \$13.75. Motor cycles are taxed \$1.25. Official, diplomatic, Government, and municipal cars are exempt.

The present tax laws do not in any way affect the sale of motor vehicles in Costa Rica.

### CUBA

Edward D. McLaughlin, Assistant Trade Commissioner, Habana

The automobile in Cuba is subject to a very high rate of taxation; from the time it arrives in port for clearance to the time it is withdrawn from circulation some sort of tax or fee is continually to be paid. Only official cars are exempt from these taxes. Registration taxes are levied according to wheelbase of passenger cars and capacity of trucks, as follows:

|                                          |      |                                            |      |
|------------------------------------------|------|--------------------------------------------|------|
| Passenger cars:                          |      | For-hire cars—Continued                    |      |
| Less than 105 inches.....                | \$40 | Luxury type—                               |      |
| 105 to 120 inches.....                   | 50   | Less than 105 inches.....                  | \$36 |
| 121 to 128 inches.....                   | 60   | 105 to 120 inches.....                     | 45   |
| 129 to 135 inches.....                   | 75   | 121 to 128 inches.....                     | 54   |
| Over 135 inches.....                     | 90   | 129 to 135 inches.....                     | 67   |
| For-hire cars:                           |      | Over 135 inches.....                       | 81   |
| Licensed to drive in only one city—      |      | Trucks:                                    |      |
| Less than 105 inches.....                | 16   | Less than $\frac{3}{4}$ ton.....           | 20   |
| 105 to 120 inches.....                   | 20   | $\frac{3}{4}$ to $1\frac{1}{2}$ tons.....  | 40   |
| Licensed to drive in more than one city— |      | $1\frac{1}{2}$ to $2\frac{1}{2}$ tons..... | 100  |
| Less than 105 inches.....                | 36   | $2\frac{1}{2}$ to $5\frac{1}{2}$ tons..... | 200  |
| Over 105 inches.....                     | 45   | $5\frac{1}{2}$ to $7\frac{1}{2}$ tons..... | 400  |
|                                          |      | Over $7\frac{1}{2}$ tons.....              | 500  |

There is no charge for license plates, but there is a special tax of \$20 a car for the benefit of the tuberculosis and charity fund.

### CYPRUS

John L. Bouchal, American Consul, Port Said, Egypt

Annual taxes on automobiles in Cyprus are as follows:

|                                                    | £ | s. |
|----------------------------------------------------|---|----|
| Tare not in excess of 5 hundredweight.....         | 1 | 0  |
| Over 5 and not in excess of 10 hundredweight.....  | 2 | 0  |
| Over 10 and not in excess of 15 hundredweight..... | 3 | 0  |
| Over 15 and not in excess of 20 hundredweight..... | 3 | 10 |
| Over 20 and not in excess of 25 hundredweight..... | 4 | 0  |
| Over 25 hundredweight.....                         | 6 | 0  |
| Motor cycles.....                                  | 1 | 0  |

Registration of automobiles costs £1 and of motor cycles £1 10s. A driver's license costs £1.

Vehicles of the Government are exempt.

### CZECHOSLOVAKIA

K. L. Rankin, American Commercial Attaché, Prague

Automobiles pay a graduated road tax based on cylinder content.<sup>2</sup> This road tax includes all cars, is payable annually, and is graduated as follows (a Czech crown is worth \$0.0296 at par):

|                                                                      |        |     |                                            |        |  |
|----------------------------------------------------------------------|--------|-----|--------------------------------------------|--------|--|
| Motor cycles with or without side car and 3-wheeled automobiles..... | Crowns | 150 | Passenger cars with a cylinder content of— | Crowns |  |
|                                                                      |        |     | 3.5 to 4 liters.....                       | 4,500  |  |
| Passenger cars with a cylinder content of—                           |        |     | 4 to 4.5 liters.....                       | 5,000  |  |
| 1 liter or less.....                                                 | 300    |     | 4.5 to 5 liters.....                       | 5,500  |  |
| 1 to 1.5 liters.....                                                 | 500    |     | 5 to 5.5 liters.....                       | 6,000  |  |
| 1.5 to 2 liters.....                                                 | 800    |     | 5.5 to 6 liters.....                       | 6,500  |  |
| 2 to 2.5 liters.....                                                 | 1,200  |     | 6 to 6.5 liters.....                       | 7,000  |  |
| 2.5 to 3 liters.....                                                 | 2,200  |     | 6.5 to 7 liters.....                       | 7,500  |  |
| 3 to 3.5 liters.....                                                 | 3,500  |     | 7 liters or more.....                      | 8,000  |  |

Motor busses (defined as vehicles with a seating capacity for more than 8 persons) and tractors and trailers pay 50 crowns per 100 kilos gross weight.

Trucks and their trailers pay 35 crowns per 100 kilos gross weight plus 35 crowns for each 100 kilos of carrying capacity in the case of vehicles provided with pneumatic tires. The tax is increased 50 per

<sup>2</sup> The formula for computation of cylinder content can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

cent and 20 per cent, respectively, if vehicles use solid and semi-solid tires.

License fees collected by the National Government are as follows:

|                                   | Crowns |
|-----------------------------------|--------|
| Passenger cars:                   |        |
| Up to 20 horsepower.....          | 20     |
| 20 to 60 horsepower.....          | 50     |
| Over 60 horsepower.....           | 100    |
| Taxicabs, trucks, and busses..... | 20     |
| Motor cycles.....                 | 20     |
| Dealers' permits:                 |        |
| Automobile.....                   | 300    |
| Motor cycle.....                  | 150    |

Drivers' permits for the above classes of vehicles are charged at the same rates as the license for the vehicles.

A turnover tax of 2 per cent, based on the invoice price plus duty and transportation expenses to the frontier, is levied at the time of importation on passenger automobiles (and 3-wheeled automobiles) and chassis with motor for passenger cars, bodies for such automobiles, busses and trucks, motor cycles and side cars, as well as on chassis without motors. A domestic sales tax of 2 per cent, based on the retail price, is levied at the time of the first sale and each succeeding sale.

Official motor vehicles are exempt from taxation.

## DANZIG

C. Warwick Perkins, American Consul, Danzig

The tax on passenger cars and motor cycles operated by internal-combustion engines is based on cylinder content.<sup>2</sup> The tax on busses and trucks with internal-combustion engines is based on the weight of vehicle itself in operating condition. Motor cycles for commercial use, weight not over 350 kilos, pay 10 gulden for each 100 cubic centimeters of cylinder content. (A gulden is worth \$0.1947 at par.) Passenger cars pay 15 gulden for each 100 cubic centimeters of engine displacement or fraction. The following discounts are allowed: Vehicles weighing 750 kilos, 15 per cent; those weighing 1,000 kilos, 10 per cent; those weighing 1,250 kilos, 5 per cent. An additional 30 per cent discount allowed taxis. Busses and trucks pay 37.50 gulden for each weight of 200 kilos or fraction thereof ready to operate.

Registration costs 8 gulden and a driver's permit 7 gulden. There is a road tax, the amount of which is fixed annually, but which may not exceed 25 per cent of the vehicle tax.

The following motor vehicles are exempt from taxation:

- (1) Motor cycles having engine displacement of not more than 200 cubic centimeters.
- (2) Motor vehicles used exclusively to transport implements to and from a place of work; those used for same purpose in agriculture.
- (3) Motor vehicles owned by State or municipalities used exclusively for fire-extinguishing, ambulance, road-construction, or street-cleaning service.
- (4) Motor vehicles used exclusively in police service.

The system of taxes has no appreciable effect on sales. The law favors light vehicles with low cylinder content, but, as a matter of fact, the most popular passenger cars are American makes with a comparatively high rating as to content.

<sup>2</sup> The formula for computation of cylinder content can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## DENMARK

Paul H. Pearson, Assistant Trade Commissioner, Copenhagen

Taxes on motor vehicles are now based on weight, a basis more favorable to the American vehicle than was the horsepower tax, which favored cars of European manufacture because of their relatively low horsepower. The adoption of the weight basis has resulted in small, low-powered cars almost disappearing from the streets. On the other hand, small trucks of 1 and 1½ tons are finding favor. American cars still operate under a slight disadvantage because of their higher gasoline consumption—there is a tax on gasoline—but, on the whole, American vehicles have benefited distinctly as a result of the new tax basis.

Rates for cars, busses, and trailers equipped with pneumatic tires are as follows (a crown is worth \$0.268 at par):

|                            | Crowns per 100 kilos |
|----------------------------|----------------------|
| 1,000 kilos or less .....  | 10                   |
| 1,001 to 1,200 kilos ..... | 12                   |
| 1,201 to 1,500 kilos ..... | 15                   |
| 1,501 to 2,000 kilos ..... | 17                   |
| 2,001 to 2,500 kilos ..... | 20                   |

Over 2,500 kilos, 1 crown additional for each 100 kilos, but not to exceed 25 crowns for the weight tax of any one vehicle.

Trucks and trailers with pneumatic tires pay the following rates:

|                            | Crowns per 100 kilos |
|----------------------------|----------------------|
| 1,200 kilos or less .....  | 13                   |
| 1,201 to 1,500 kilos ..... | 16                   |
| 1,501 to 2,000 kilos ..... | 18                   |
| 2,001 to 2,500 kilos ..... | 20                   |

Over 2,500 kilos, 1 crown for each additional 100 kilos but not to exceed 30 crowns for the weight tax of any one vehicle.

Vehicles with semisolid tires pay 25 per cent additional; those with solid tires pay 50 per cent additional taxes.

If vehicle is used both as a passenger car and as a truck, it pays taxes at the highest rate.

Motor cycles pay a weight tax of 6 crowns per 50 kilos.

Motor vehicles not using gasoline pay double-weight tax.

License plates cost 10 crowns a set. Driver's permits for automobiles cost 20 crowns and for motor cycles 10 crowns.

There is a gasoline tax of 7 øre a liter. The sales tax (based on import value—so-called turnover tax) is as follows: Less than 2,000 crowns, 15 per cent; 2,000 to 5,000 crowns, 300 crowns and 20 per cent of the balance over 2,000 crowns; 5,000 to 10,000 crowns, 900 crowns and 25 per cent of the balance over 5,000 crowns; 10,000 to 15,000 crowns, 2,150 crowns and 30 per cent of the balance over 10,000 crowns; over 15,000 crowns, 3,650 crowns and 40 per cent of the balance over 15,000 crowns.

Vehicles operated by public authorities or foreign diplomats are exempt. Customs officials are authorized to exempt the following from payment of the tax: Trucks, ambulances, and busses running only in an established route; vehicles transporting samples by commercial travelers and those belonging to domestic government institutions and fire and police departments.

Customs authorities are empowered to apply the rate of 15 per cent of the taxable value to a certain number of taxicabs.

## DOMINICA

William W. Brunswick, American Consul, Barbados

All motor vehicles are taxed in Dominica according to type. Passenger cars pay \$14.40, trucks \$9.60, and motor cycles, \$4.80. Registration costs \$1.20, and a driver's permit \$2.40. License plates are purchased by the owner from one of the local foundries; the numbers are never changed, and the price paid depends on the quality desired. Vehicles of the Government are exempt.

## DOMINICAN REPUBLIC

Reed Paige Clark, American Consul, Santo Domingo

The high cost of registration and the excessive local cost of gasoline which is heavily taxed, have an admittedly adverse effect on sales of motor cars. Taxation is based on both horsepower<sup>1</sup> and weight.

The following taxes covering registration are payable semiannually: Passenger cars and for-hire cars pay \$0.50 for each horsepower, and \$0.50 for each 100 kilos of weight; passenger cars pay \$10 and for-hire cars \$15 for registration and plates. Busses pay \$1 for each horsepower, \$0.50 for each 100 kilos of weight, and \$20 for registration and plates. Trucks pay \$2.50 for registration and plates; those up to 1 ton are taxed \$12.50; those 1 to 2 tons \$17.50 a ton or fraction; 2 to 4 tons, \$25; in excess of 4 tons, \$50 a ton. Motor cycles and vehicles of less than four wheels pay \$5 for registration and plates.

There is a sales tax (for recording sale of motor vehicle) of \$2; a driver's license costs \$2. There are no luxury or road taxes, but gasoline is taxed about \$0.125 a gallon.

Official, diplomatic, and municipal vehicles are exempt from taxation.

## ECUADOR

John T. Wainwright, American Vice Consul, Guayaquil

Local fees and municipal taxes vary in the different Provinces of Ecuador. The taxes herein given apply to three cities, containing three-fourths of all automobiles in Ecuador. Taxes in other municipalities are similar.

In Guayaquil, cars pay 10 sucres (a sucre is worth \$0.20) and trucks pay 8 sucres a month. In addition, the Beneficiencia receives 10 sucres a month for cars not over 5 passengers and 15 sucres a month for those over 5 passengers; in the case of for-hire cars the rates are 8 and 10 sucres, respectively. An annual tax of 6.40 sucres is assessed on motor cycles. In Quito, cars and busses pay 10 and trucks 8 sucres a month. In Riobamba, cars pay 10, for-hire cars 8, and trucks 6 sucres a month.

There is a sales tax of 1 per cent on both automobiles and gasoline. A driver's permit costs 50 sucres. There is a road tax of 5 sucres on all cars going between Guayaquil and Salinas.

Government cars are exempt from taxation.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## EGYPT

Charles E. Dickerson, jr., American Commercial Attaché, Cairo

In Alexandria, cars are taxed at £E1 per horsepower.<sup>1</sup> Throughout Egypt license plates cost £E0.500 for cars and busses and £E0.200 for motor cycles; registration of a private car costs £E1, other cars £E2; vehicles with less than four wheels £E0.500; trailers of four wheels £E0.500, and trailers of less than four wheels £E0.200. Vehicles of the diplomatic corps and the government are exempt.

The only tax law in force affecting sales of motor vehicles is the horsepower tax in Alexandria, presenting some resistance to medium and low priced American cars, but its effects are not seriously regarded by American dealers.

## ESTONIA

J. Reintam, Office of American Commercial Attaché, Tallinn

The tax on motor vehicles in Estonia is based on net weight, the unit being 100 kilos, with a fraction counted as a whole unit. The schedule is as follows (an Estonian crown is worth \$0.268 at par):

|                       | Crowns per<br>100 kilos |                        | Crowns per<br>100 kilos. |
|-----------------------|-------------------------|------------------------|--------------------------|
| Passenger cars .....  | 5. 00                   | Busses .....           | 2. 00                    |
| Trucks and trailers:  |                         | Motor cycles:          |                          |
| Pneumatic tires ..... | 4. 00                   | With side car .....    | 25. 00                   |
| Solid tires .....     | 7. 00                   | Without side car ..... | 15. 00                   |

License plates cost 5 crowns, registration costs 0.50 crown a year, a driver's permit is 6.90 crowns, and the gasoline tax is 0.05 crown per kilo.

Fire-fighting equipment, vehicles of foreign missions and consulates, Red Cross vehicles, and police and traffic-control vehicles are exempt.

The change from a horsepower to a weight basis of taxation has resulted in an increase of about 50 per cent in the tax on American light automobiles.

## ETHIOPIA

James L. Park, American Vice Consul, Addis Ababa

Taxation in Ethiopia is based on the type of vehicle and is assessed monthly. Trucks with solid tires pay 15 and those with pneumatic tires 10 Maria Theresa dollars; taxicabs 2, private cars 1, and motor cycles 0.50. (A Maria Theresa dollar is worth about \$0.40 at current exchange.) A driver's license costs 1 dollar. In addition, there is a "kotti" (city toll tax) on all loaded trucks leaving Addis Ababa; 2-ton trucks pay 4 and 4-ton trucks 8 Maria Theresa dollars.

Vehicles belonging to Ethiopian royalty and to diplomatic officials are exempt.

Taxation of motor vehicles in Ethiopia is considered fairly low, and there appears to be no evidence that it has particularly affected the automotive trade.

## FIJI ISLANDS

Quincy F. Roberts, American Consul, Suva

Taxation on motor vehicles in the Fiji Islands is based on weight, type of tires, and if licensed for hire, on passenger capacity. Registration of cars, trucks, and busses costs £1 a year, and registration of motor cycles costs 2s. 6d. a year. There is an annual tax on each wheel of a vehicle, as follows:

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

|                                |   |    |                           |   |   |
|--------------------------------|---|----|---------------------------|---|---|
| Passenger cars:                | £ | s  | Trucks, 2 tons and under: | £ | s |
| Not over 10 hundredweight..... | 1 | 0  | Iron or steel tires.....  | 4 | 0 |
| 11 to 15 hundredweight.....    | 1 | 5  | Solid tires.....          | 3 | 0 |
| 16 to 20 hundredweight.....    | 1 | 10 | Pneumatic tires.....      | 2 | 0 |
| Over 20 hundredweight.....     | 2 | 0  | Trucks, over 2 tons:      |   |   |
| Motor cycles.....              | 1 | 0  | Iron or steel tires.....  | 5 | 0 |
| Side car.....                  |   | 10 | Solid rubber tires.....   | 4 | 0 |

Trailers pay the same as trucks. Cars and trucks for hire pay following additional annual fees: Trucks under 1 ton, £4; those over 1 ton, £5; passenger cars or busses under 4 passengers, £3; those over 4 passengers, £4. License plates cost 1s. each. A beginner's driving permit costs 2s. 6d. and other driving permits 5s. Licenses to drive vehicle for hire, cost 2s. 6d. additional.

All vehicles pay the registration fee, but wheel taxes are not collected on those belonging to the colony of Fiji, town councils, and public officers.

The system of taxation tends to keep the weight of vehicles down to a minimum for the service required.

**FINLAND**

Osborn S. Watson, American Commercial Attaché, Helsingfors

Taxes in Finland are based on horsepower<sup>1</sup> and weight. Passenger cars pay 70 marks (a Finnish mark is worth \$0.0252 at par) a horsepower for the first 15 horsepower, and for each additional horsepower the tax is 10 per cent of the weight tax. The weight tax is 70 marks per 100 kilos, with a minimum of 700 marks. Trucks pay 600 marks for the first 1,000 kilos and 100 marks for each 250 kilos in excess of that weight. If wood is used for fuel, the vehicle is exempt from taxation. Public-utility busses and automobiles, under certain circumstances, may be exempt from one-half the tax.

The system of taxation does not seem to have any material effect on the sale of motor vehicles in Finland.

**FRANCE**

W. L. Finger, American Trade Commissioner, Paris

The regular automobile tax in France is based on horsepower.<sup>1</sup> The rate of annual taxation for automobiles of all kinds is as follows (a franc is worth \$0.0392 at par):

|                                   |        |
|-----------------------------------|--------|
|                                   | Francs |
| For first 5 horsepower, each..... | 72     |
| For each horsepower above 5.....  | 90     |
| For each horsepower above 10..... | 108    |
| For each horsepower above 20..... | 126    |
| For each horsepower above 30..... | 144    |

Motor cycles pay 30 francs and cycle cars pay 60 francs a horsepower.

The tax is reduced by 50 per cent on gasoline vehicles and automobiles the chassis of which was built more than nine years before January 1 of the tax year in question. There is a business turnover tax of 2 per cent on every automobile and on every sale of gasoline. A driver's permit costs 65 francs. The gasoline taxes are as follows: Interior tax, 18 francs per hectoliter (22 gallons); surtax for the

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.



Service des Alcools, 5 francs per hectoliter; tax for road maintenance, 10 francs per hectoliter; tax for Office National des Combustibles Liquides, 10 francs per metric ton. There is an interior freight tax of 8 per cent of freight bill if transport is by water and 10 per cent if transport is by rail. There is a luxury tax of 6 per cent of the duty-paid value on passenger cars and 3 per cent on trucks used wholly or partly for passengers. The only vehicles exempt from taxation are those belonging to the diplomatic corps.

The various taxes on automobiles and gasoline in France are considered heavy and undoubtedly wield a considerable adverse effect on the sale of motor cars. The fact that the regular tax is based on horsepower tends to cause purchasers to buy low-powered machines. A difference of a few dollars a year in the tax on a car has a great influence on the type of vehicle purchased.

### FRENCH WEST AFRICA

George C. Cobb, American Vice Consul, Dakar, Senegal

The following annual motor-vehicle taxes for Dakar are more or less the same for all French West Africa:

| Passenger cars and busses:  | Francs | Trucks:                            | Francs |
|-----------------------------|--------|------------------------------------|--------|
| Two places.....             | 108    | Fixed tax.....                     | 240    |
| Three places.....           | 216    | Each horsepower <sup>1</sup> ..... | 12     |
| ■ Four places.....          | 342    | Trailers:                          |        |
| Five places.....            | 432    | Two wheels.....                    | 240    |
| Six places.....             | 540    | Four wheels.....                   | 360    |
| Over 6 places, each place.. | 72     | Driver's permit.....               | 50     |

All motor vehicles are supposed to pay these taxes.

Local dealers state that the taxes do not appear to have any noticeable effect on their sales.

### GERMANY

Fayette W. Allport, American Commercial Attaché, Berlin

The following schedule of annual taxes on automobiles in Germany became effective on April 1, 1928, and expires on April 1, 1931 (a mark is worth \$0.2382 at par):

|                                                                                                                            |       |    |
|----------------------------------------------------------------------------------------------------------------------------|-------|----|
| Motor cycles (not more than three wheels), each 100 cubic centimeters of engine displacement <sup>2</sup> or fraction..... | Marks | 8  |
| Passenger cars, each 100 cubic centimeters of engine displacement or fraction thereof.....                                 |       | 12 |
| Busses and trucks, each 200 kilos net operating weight or fraction.....                                                    |       | 30 |
| Automotive vehicles not especially provided for above, each 200 kilos net operating weight or fraction.....                |       | 15 |

A special road-building tax of 10 per cent of the above rates is levied. The tax rate is increased by 10 per cent for trucks and busses not operating on inflated tires on all wheels. Motor vehicles whose net weight ready for operation does not exceed 3 tons must be equipped with pneumatic tires.

The following vehicles are exempt from payment of taxes: Motor cycles with engine displacement of not more than 200 cubic centimeters; vehicles for conveying equipment or tools from and to the place

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

<sup>2</sup> The formula for computation of cylinder content can be obtained from the Automotive Division of the Bureau of Foreign and Domestic Commerce.

where the work is to be performed and which are used for driving these tools; also vehicles for farm use, even for conveying persons or goods; and vehicles of the Federal, State, or municipal governments.

### GIBRALTAR

R. L. Sprague, American Consul, Gibraltar

The basis of taxation is the seating capacity. The following is the scale of annual fees:

|                                                                                                                                                           | £ | s. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Passenger cars:                                                                                                                                           |   |    |
| For each permanent seat, including driver's .....                                                                                                         | 1 | 0  |
| For each temporary or dickey seat .....                                                                                                                   |   | 10 |
| An additional tax for each 5 maximum horsepower over 20 .....                                                                                             | 1 | 0  |
| For-hire cars:                                                                                                                                            |   |    |
| Vehicle of not over four permanent seats, including driver's, and not more than two temporary or dickey seats, per seat for passenger accommodation ..... | 1 | 0  |
| Others, per seat for passenger accommodation .....                                                                                                        | 2 | 5  |
| Trucks, carriage of goods only .....                                                                                                                      | 4 | 0  |
| Dealer's license, each vehicle .....                                                                                                                      | 6 | 0  |
| Renewal .....                                                                                                                                             |   | 5  |

The only vehicles exempt are those of the Government and the city council of Gibraltar. Sales are not affected by taxation in force.

### GILBERT AND ELLICE ISLANDS

Quincy F. Roberts, American Consul, Suva, Fiji Islands

There are no regulations governing the use of motor vehicles and equipment in the Gilbert and Ellice Islands. The annual license fees are £15 for motor cars, trucks, and busses, £5 for motor cycles, and £2 10s. additional for a side car. Motor cycles kept by ministers of religion and used in connection with the performance of their duties are exempt.

### GOLD COAST

J. Francis Foy, Assistant Trade Commissioner, Accra

Registration fees in the Gold Coast are based on net weight, according to the following schedule:

|                                                                | £  | s.  |
|----------------------------------------------------------------|----|-----|
| Passenger cars:                                                |    |     |
| 15 hundredweight and under .....                               | 2  | 2   |
| Over 15 hundredweight and not exceeding 25 hundredweight ..... | 5  | 5   |
| Trucks:                                                        |    |     |
| 25 hundredweight and under .....                               | 5  | 5   |
| All vehicles:                                                  |    |     |
| Over 25 and not exceeding 35 hundredweight .....               | 8  | 8   |
| Exceeding 35 hundredweight .....                               | 10 | 10  |
| Trailers, each half ton of net weight or fraction .....        | 1  | 0   |
| Driver's permit .....                                          |    | 0 5 |

### GREECE

Frederick B. Lyon, American Commercial Attaché, Athens

The motor-vehicle taxes in Greece are on an annual basis and are computed from the horsepower<sup>1</sup> and seating capacity. Passenger cars for private use from 1 to 9 horsepower pay a fixed tax of 300 drachmas (a drachma is worth \$0.013 at par) and 10 drachmas

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

additional per horsepower; those from 10 to 12 horsepower pay 400 drachmas plus 10 drachmas per horsepower; those 13 to 16 horsepower pay 500 drachmas and 20 drachmas per horsepower; those 17 to 24 horsepower pay 600 drachmas and 20 drachmas per horsepower; those 25 to 50 horsepower pay 600 drachmas, 30 drachmas per horsepower, and 10 drachmas for each horsepower above 24; those 51 to 60 horsepower pay 600 drachmas, 30 drachmas per horsepower, and 10 drachmas for each horsepower above 50; those 61 horsepower and up pay 1,200 drachmas and 40 drachmas per horsepower. In addition, private passenger cars from 1 to 12 horsepower pay 400 drachmas a seat for those seating 3 passengers or less and 600 drachmas a seat for those seating 4 to 6 passengers; cars 13 to 50 horsepower pay 500 drachmas a seat up to 3 passengers seating capacity and 700 drachmas a seat for those seating 4 to 7 passengers; cars of 51 or more horsepower pay 900 drachmas a seat. (In computing the seating-capacity tax the driver's seat is not counted; a standard 5-passenger touring car or sedan is taxed as seating four and a standard coupé or roadster as seating one.)

Trucks pay 100 drachmas per ton or fraction of a ton of pay load. In addition, trucks 1 to 9 horsepower pay a fixed tax of 100 drachmas plus 4 drachmas per horsepower; those 10 to 12 horsepower pay 130 drachmas and 4 drachmas per horsepower; those 13 to 16 horsepower pay 170 drachmas and 8 drachmas per horsepower; those 17 to 24 horsepower pay 200 drachmas and 8 drachmas per horsepower; those 25 to 50 horsepower pay 200 drachmas, 12 drachmas per horsepower, plus 4 drachmas for each horsepower above 24; those 51 to 61 horsepower pay 200 drachmas, 16 drachmas per horsepower, and 4 drachmas each horsepower above 50; those 61 horsepower and up pay 400 drachmas and 16 drachmas per horsepower.

Motor cycles 1 to 3 horsepower pay 50 drachmas a horsepower without side cars and 150 drachmas a horsepower if equipped with side cars; for those 3 to 6 horsepower the rates are 75 and 250 drachmas per horsepower, respectively; and for those over 6 horsepower the rates are 100 and 300 drachmas per horsepower.

To the foregoing basic license taxes there should be added 10 per cent for road tax and 40 per cent for forced loan tax.

The following vehicles are exempt: Those belonging to the National Government, city or communal governments, charitable institutions, diplomatic corps, and privileged organizations; and public vehicles (taxicabs, cars for location, and busses).

Taxes in Greece are not considered to have an unfavorable effect on sales of automobiles in general.

#### GRENADA

See section on Trinidad.

#### GUADELOUPE

See section on Martinique.

#### GUATEMALA

Merwin L. Bohan, American Commercial Attaché, Guatemala

Present motor-vehicle taxes in Guatemala are assessed at a flat rate, i. e., 1,300 pesos (\$21.66) per annum for cars, trucks, and busses and 570 pesos (\$9.50) for motor cycles. A driver's license amounts to

about \$3. Official (Government, diplomatic, but not consular) cars are exempt from taxes. It is not believed that the taxes now enforced have any effect whatever on the sales of any type of car or of vehicles in general.

### HAITI

George D. LaMont, American Vice Consul, Port au Prince

There are very few regulations covering the operation of motor vehicles in Haiti. Trucks are frequently overloaded, and there are no laws prohibiting a dealer from advertising a capacity higher than the true capacity.

Registration fees are based on horsepower<sup>1</sup> and are assessed as follows:

|                              |     |
|------------------------------|-----|
| Passenger cars:              |     |
| Less than 21 horsepower..... | \$5 |
| 21 to 40 horsepower.....     | 8   |
| Over 40 horsepower.....      | 12  |
| For-hire cars:               |     |
| Less than 21 horsepower..... | 8   |
| 21 to 40 horsepower.....     | 11  |
| Over 40 horsepower.....      | 15  |
| Busses.....                  | 15  |
| Motor cycles.....            | 3   |
| Trucks.....                  | 15  |
| Driver's permit.....         | 3   |

Only official vehicles are exempt from taxes.

### HONDURAS

David J. D. Myers, American Consul, Tegucigalpa

Automobiles in Honduras are subject to both national and municipal taxes and fees, which are numerous and at times somewhat onerous; however, they seem not to affect the sale of automobiles to any appreciable extent.

National taxes and fees are 10 pesos (a Honduran peso is worth \$0.50) for registration, 5 pesos for semiannual inspection, and 6 pesos for a driver's license. Municipal taxes and fees covering specifically Tegucigalpa, but a guide for other municipalities, are 2 pesos a month and 20 pesos a year for passenger cars and trucks for private use, 5 pesos a month and 50 pesos a year for passenger cars for business (for hire), the same for trucks under 4 tons, and 2 pesos a month and 20 pesos a month for each ton over 4. Annual payments, of course, must be in one lump sum.

Official (Government, municipal, diplomatic, and consular) vehicles are exempt. Some industrial companies also enjoy exemption from taxes for a period of years.

### HUNGARY

Walter M. Slavik, Assistant Trade Commissioner, Budapest

The luxury tax on automobiles in Hungary is as follows: Up to 14 horsepower, 5 per cent of invoice value; up to 24 horsepower, 10 per cent of invoice value; over 24 horsepower, 15 per cent of invoice value. In addition, there is an annual road tax. Passenger cars up to 10 horsepower<sup>1</sup> pay 15 pengos (a pengos is worth \$0.1749 at par) per

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

horsepower; each additional horsepower up to 16 pays 23 pengos; each horsepower over 16 pays 30 pengos. Trucks pay 15 pengos per 100 kilos. Motor cycles pay 8 pengos a horsepower. Registration of automobiles costs 32 pengos and of motor cycles 18 pengos. A driver's examination for automobiles is 20 pengos and for motor cycles 14 pengos. There is a sales tax of 2 per cent of the invoice value.

Government, municipal, and diplomatic vehicles are exempt from taxation.

The formula to determine horsepower for taxation is unfavorable to American vehicles of large-bore cylinders.

### IRAQ

Alexander K. Sloan, American Consul, Baghdad

The following taxes are assessed on motor vehicles in Iraq: Registration fees, motor cycles 5 rupees (a rupee is worth \$0.365 at par), passenger cars 10 rupees, and trucks and busses 15 rupees; monthly road tax, passenger cars 5 rupees, taxis, trucks, and busses 10 rupees; driver's permit for motor cycle 5 rupees (with side car 10 rupees); cars, trucks, and busses 10 rupees. Government vehicles are exempt.

As about 90 per cent of motor vehicles in Iraq are of American manufacture, it would seem that American vehicles adequately comply with laws and regulations governing their operation. There have been no complaints from the officials concerned with construction and equipment, and the local method of taxation does not, of course, discriminate against American vehicles.

### IRISH FREE STATE

Edwin J. King, American Vice Consul, Dublin

Private cars are taxed in the Irish Free State according to horsepower.<sup>1</sup> Taxes are annual. Passenger cars and taxicabs seating less than 6 pay £1 each horsepower, minimum tax £8. Busses seating over 6 pay as follows:

|                                         |     |
|-----------------------------------------|-----|
| Over 6 and not over 14 passengers.....  | £70 |
| Over 14 and not over 20 passengers..... | 100 |
| Over 20 and not over 26 passengers..... | 130 |
| Over 26 and not over 32 passengers..... | 160 |
| Over 32, each seat.....                 | 5   |

Trucks are assessed at the following schedule:

|                                                        |     |
|--------------------------------------------------------|-----|
| Not over 12 hundredweight net.....                     | £10 |
| Over 12 hundredweight and not exceeding 1 ton net..... | 16  |
| Over 1 ton and not exceeding 2 tons net.....           | 30  |
| Over 2 tons and not exceeding 3 tons net.....          | 45  |
| Over 3 tons and not exceeding 4 tons net.....          | 60  |
| Over 4 tons and not exceeding 5 tons net.....          | 75  |
| Over 5 tons and not exceeding 6 tons net.....          | 90  |
| Over 6 tons.....                                       | 105 |
| If used to draw trailer, additional.....               | 12  |

A driver's permit costs 10 shillings.

Government-owned vehicles are exempt. Private cars and cars for hire, other than busses and taxis, which have been manufactured in the Irish Free State are accorded the maximum tax of £10 per annum. For-hire cars up to 6 seats are considered private cars for taxation purposes, but with a maximum of £20.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## ITALY

D. F. Spencer, American Trade Commissioner, Milan

There are two taxes on motor vehicles in Italy, the circulation tax and the road-improvement tax. The former is graduated according to the horsepower of the vehicle, which is determined exclusively by the engineers of the office of the inspector general of railways, tramways, and automobiles.<sup>1</sup> The owner must obtain a certificate from the local inspector, who measures the power of the vehicle. The road-improvement tax amounts to two-fifths of the circulation tax. A complete schedule of the rates, graduated from 1 to 100 horsepower and separate for pneumatic and solid tires, is on file in the automotive division of the Bureau of Foreign and Domestic Commerce. It is too lengthy to be included in this report.

A license plate costs 20 lire (a lira is worth \$0.0526 at par); registration costs 18 lire for automobiles and 12 lire for motor cycles, and a driver's permit costs the same. There are no sales, luxury, or gasoline taxes.

Automobiles belonging to the royal family, the diplomatic corps, the armed services, trucks serving the communes or charitable institutions, and fire trucks are exempt from taxation.

Under the system of taxation in vogue at present the 4-cylinder American vehicle is severely discriminated against, having a higher horsepower rate than the smallest 4-cylinder Italian cars. There is no tax on gasoline, and the circulation and road taxes might not in themselves be considered excessive were it not for the fact that gasoline retails for close to 45 cents a gallon.

## JAMAICA

Gaston A. Courneyer, American Vice Consul, Kingston

Taxes on motor vehicles in Jamaica are based on weight and tire equipment and whether for hire; license plates are covered by the registration fees, which follow:

|                                                                                          | £  | s. |
|------------------------------------------------------------------------------------------|----|----|
| Passenger cars with pneumatic tires.....                                                 | 5  | 10 |
| For hire cars with pneumatic tires.....                                                  | 7  | 10 |
| Passenger or for hire cars with soft solid tires, per hundredweight or part thereof..... |    | 6  |
| Trucks with pneumatic tires:                                                             |    |    |
| Not over 1½ tons.....                                                                    | 6  | 0  |
| Over 1½ and not exceeding 2½ tons.....                                                   | 7  | 10 |
| Over 2½ tons.....                                                                        | 12 | 10 |
| Trucks with soft solid tires, or partly solid and partly pneumatic tires:                |    |    |
| Not over 1½ tons.....                                                                    | 10 | 0  |
| Over 1½ and not exceeding 2½ tons.....                                                   | 12 | 0  |
| Over 2½ tons, for every hundredweight or part thereof.....                               |    | 10 |
| Trucks with metal or other hard tires, for every hundredweight or part thereof.....      |    | 5  |
| Trailers:                                                                                |    |    |
| Pneumatic tires, per hundredweight or part thereof.....                                  |    | 1  |
| Soft, solid, metal, or hard tires, per hundredweight or part thereof.....                |    | 2  |
| Motor cycles:                                                                            |    |    |
| Not over 300 pounds, unloaded.....                                                       | 1  | 0  |
| Over 300 pounds.....                                                                     | 1  | 10 |
| Driver's permit, annually.....                                                           |    | 15 |

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## JAPAN

H. B. Titus, Assistant Trade Commissioner, Tokyo

Prefectural taxes in Tokyo are as follows (a yen is worth \$0.4985 at par):

|                                              | Yen per<br>annum |
|----------------------------------------------|------------------|
| Private cars:                                |                  |
| 5 horsepower <sup>1</sup> and under.....     | 43. 00           |
| 6 to 10 horsepower.....                      | 77. 00           |
| 11 to 29 horsepower—                         |                  |
| First 10 horsepower.....                     | 77. 00           |
| Each horsepower over 10 and not over 30..... | 10. 00           |
| 30 and over.....                             | 277. 00          |
| For-hire cars:                               |                  |
| 5 horsepower and under.....                  | 17. 00           |
| 6 to 10 horsepower.....                      | 25. 00           |
| 10 to 29 horsepower—                         |                  |
| First 10 horsepower.....                     | 25. 00           |
| Each horsepower over 10 and not over 30..... | 4. 00            |
| 30 and over.....                             | 105. 00          |
| Trucks, private:                             |                  |
| 15 horsepower and under.....                 | 77. 00           |
| 16 to 29 horsepower—                         |                  |
| First 15 horsepower.....                     | 77. 00           |
| Each horsepower over 15 and not over 30..... | 13. 50           |
| 30 and over.....                             | 279. 50          |
| Trucks for hire:                             |                  |
| 15 horsepower and under.....                 | 26. 00           |
| 16 to 30 horsepower—                         |                  |
| First 15 horsepower.....                     | 26. 00           |
| Each horsepower over 15 and not over 30..... | 4. 50            |
| 30 and over.....                             | 93. 50           |
| Special automobiles.....                     | 16. 00           |
| Motor cycles.....                            | 11. 50           |

The city tax (in addition to prefectural tax) is 150 per cent of above taxes.

For the remaining cities of Japan taxes are out of proportion to those listed above, being much lower and ranging from \$50 for a 2-passenger car to \$100 for a 7-passenger car, and regulated on the basis of seating capacity. Lower rates are granted for vehicles for commercial purposes. Motor-cycle taxes seldom exceed \$12.50 for the highest-powered type with side car.

Vehicles used by embassies, legations, and various national or local governments for official use are exempt.

The high taxes in the principal cities, on passenger cars particularly, are a serious deterrent to the sale of motor vehicles; they have been particularly a drawback to the development of a class of owner-drivers of private passenger cars.

## LATVIA

F. C. Sommer, Acting American Commercial Attaché, Riga

Motor-vehicle taxes and fees in Latvia are assessed on weight basis. The road tax is as follows (a lat is worth \$0.193 at par):

|                                                | Lats per<br>annum |
|------------------------------------------------|-------------------|
| Passenger cars and busses, each 100 kilos..... | 10                |
| Trucks:                                        |                   |
| Less than 1 metric ton.....                    | 75                |
| 1 to 1½ metric tons.....                       | 120               |

<sup>1</sup>The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

|                           | Lats per<br>annum |
|---------------------------|-------------------|
| Trucks—Continued.         |                   |
| 1½ to 2 metric tons ..... | 150               |
| 2 to 2½ metric tons ..... | 175               |
| 2½ to 3 metric tons ..... | 200               |
| 3 to 4 metric tons .....  | 225               |
| Over 4 metric tons .....  | 250               |
| Motor cycles .....        | 25                |
| Trailers:                 |                   |
| Under 1 ton .....         | 40                |
| 1 to 1½ tons .....        | 50                |
| Over 1½ tons .....        | 60                |

Vehicles with solid tires pay a 25 per cent higher tax.

A driver's license costs 10 lats a year. A technical examination of cars, trucks, and taxis costs 6 lats a year; of motor cycles, 3 lats a year; and of busses, 6 lats semiannually.

Vehicles of State institutions and officials, municipalities, diplomats, and Red Cross are exempt.

Present taxes and fees are not considered excessive, no particular type being affected thereby.

### LIBERIA

C. H. Hall, jr., American Vice Consul, Monrovia

Registration of motor vehicles is perpetual and costs \$2; a driver's permit costs \$5 a year. Vehicles of the Liberian Government and diplomatic representatives are exempt.

The absence of taxation on motor vehicles in Liberia and the general leniency of regulations permit the sale without interference of almost any kind or type of motor vehicle.

### LITHUANIA

Hugh S. Fullerton, American Consul, Kovno

Taxation on passenger cars in Lithuania is based on horsepower,<sup>1</sup> trucks on weight. The following highway taxes are levied (a lit is worth \$0.10 at par):

|                                                                        | Lits<br>per annum |
|------------------------------------------------------------------------|-------------------|
| Passenger cars:                                                        |                   |
| For private use—                                                       |                   |
| 1 to 12 horse power, each horsepower or fraction .....                 | 40                |
| 13 to 15 horse power, each horsepower or fraction .....                | 60                |
| Over 15 horse power, each horsepower or fraction .....                 | 80                |
| For hire—                                                              |                   |
| 1 to 12 horsepower, each horsepower or fraction .....                  | 60                |
| 13 to 15 horsepower, each horsepower or fraction .....                 | 120               |
| Over 15 horsepower, each horsepower or fraction .....                  | 160               |
| Busses and trucks:                                                     |                   |
| Up to 2,000 kilos, for each 200 kilos of tare weight or fraction ..... | 150               |
| Over 2,000 kilos, for each 200 kilos .....                             | 125               |
| Trucks for business of one firm:                                       |                   |
| For each 200 kilos up to 2,000 .....                                   | 100               |
| For each 200 kilos 2,000 and over .....                                | 75                |
| Dairy trucks, each 200 kilos .....                                     | 50                |
| Motor cycles:                                                          |                   |
| Private use, each horsepower .....                                     | 20                |
| With side cars for commercial purposes, each horsepower .....          | 35                |

A driver's license costs 30 lits.

Official (Government, diplomatic, consular, municipal) vehicles are exempt; also those of the Red Cross.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.



The heavy road taxes undoubtedly militate against the sale of automobiles in Lithuania. The road tax, however, is necessary in order to provide sorely needed construction and improvement.

### LUXEMBURG

Frederick L. Washbourne, American Consul, Luxemburg

Taxes on automobiles in Luxemburg are based on horsepower and weight, according to the following schedule:

| Horse-power | Class | Weight in kilos | Horse-power | Class | Weight in kilos |
|-------------|-------|-----------------|-------------|-------|-----------------|
| 2           | I     | -----           | 14          | VII   | 1,400           |
| 4           | II    | -----           | 16          | VIII  | 1,600           |
| 6           | III   | -----           | 18          | IX    | 1,800           |
| 8           | IV    | -----           | 20          | X     | 2,000           |
| 10          | V     | 1,000           | 25          | XI    | 3,000           |
| 12          | VI    | 1,200           | 30          | XII   | 4,000           |

To determine the tax, multiply first the class corresponding to the horsepower with the class corresponding to the weight; multiply the total by 10, the result representing the annual tax in francs (a franc is worth \$0.0278).

Vehicles with a weight less than that provided in Class V are taxed on basis of Class V.

Vehicles not coming within the schedule above are taxed by taking horsepower and weight of classes in table immediately preceding the horsepower and weight of vehicle to be taxed and adding for each horsepower and for each additional 100 kilos or part thereof the sum of 10 francs.

Trailers pay 50 per cent of tax on the drawing truck.

Motor cycles without side cars are taxed 75 francs; with side cars 100 francs.

There is no registration fee; a driver's license costs 20 francs. The sales tax is 1 per cent and the luxury tax 5 per cent. Gasoline is taxed 80 centimes a liter.

Motor vehicles of governments or municipalities are exempt; those of physicians and hospitals pay one-half the usual tax.

### MADAGASCAR

John S. Richardson, jr., American Consul, Tananarive

Motor-vehicle taxes for 1930 in Madagascar are as follows:

|                                           |       |
|-------------------------------------------|-------|
| Automobile spare parts, per net kilo..... | 0.50  |
| Motor cycles:                             |       |
| 4 C. V. <sup>3</sup> and under.....       | 100   |
| Over 4 C. V.....                          | 200   |
| Passenger cars:                           |       |
| 6 C. V. and under.....                    | 300   |
| Over 6 C. V. up to 10 C. V.....           | 500   |
| Over 10 C. V. up to 15 C. V.....          | 750   |
| Over 15 C. V. up to 20 C. V.....          | 1,200 |
| Over 20 C. V.....                         | 2,000 |

<sup>3</sup> A. C. V. equals 0.986 horsepower.

|                                       |        |
|---------------------------------------|--------|
| Trucks, load capacity:                | Francs |
| 100 kilos and under 1,000 kilos.....  | 200    |
| Over 1,000 and up to 2,500 kilos..... | 400    |
| Over 2,500 and up to 5,000 kilos..... | 700    |
| More than 5,000 kilos.....            | 1,200  |

Motor vehicles using fuel other than gasoline are free of tax.

Municipal taxes for 1930 in Tananarive are 20 francs each on motor cycles and motor bicycles, 10 francs per C. V. on passenger cars, 40 francs each on side cars and tri-cars not exceeding 6 C. V., and 20 francs per C. V. on trucks.

A new road tax is contemplated for 1930. A driver's permit costs 40 francs.

The road tax and the consumption tax, both based on horsepower, will react unfavorably on the sale of American cars, which are of horsepower ranging from 10 to 20 as compared with 10 and under for competing French cars.

### MADEIRA

J. F. Huddleston, American Consul, Funchal

Annual motor-vehicle taxes in Madeira are as follows (an escudo is worth \$0.045 at current exchange).

|                                                     |         |
|-----------------------------------------------------|---------|
| Passenger cars:                                     |         |
| In tourist trade—                                   | Escudos |
| Industrial tax.....                                 | 744     |
| Tourist tax, per passenger capacity.....            | 14      |
| Municipal tax, per horsepower.....                  | 10      |
| Private, municipal tax, per passenger capacity..... | 56      |
| Trucks:                                             |         |
| Up to 499 kilos.....                                | 75      |
| 500 to 999 kilos.....                               | 150     |
| 1,000 to 1,499 kilos.....                           | 300     |
| 1,500 to 2,000 kilos.....                           | 500     |
| 2,000 and over.....                                 | 750     |
| Truck operator's industrial tax.....                | 1,100   |

The following fees are payable only once: License plates, 120 escudos the set; registration fee, 40 escudos; sales tax 2.12 per cent of dealer's sale price; driver's permit 200 escudos, for car in tourist trade 280 escudos, and for bus 360 escudos.

Gasoline is subject to two taxes, a salvation tax of about \$0.02 per kilo and a municipal tax of 0.18 escudo per kilo.

### MALTA

Sidney E. O'Donoghue, American Consul, Valetta

Following are the fees charged for licenses for motor vehicles in Malta:

|                                   |   |    |
|-----------------------------------|---|----|
| International traveling pass..... | £ | s. |
| License:                          | 5 | 5  |
| Motor car.....                    | 3 | 3  |
| Motor cycle.....                  | 1 | 1  |
| Permit to enter Valetta.....      | 1 | 1  |
| Driver's permit.....              |   | 5  |

No vehicles of any kind are exempt.

Sales of American motor cars in Malta have increased annually; most of those in use are of American manufacture. Taxes are too slight to affect sales.

## MARTINIQUE

James E. Parks, American Consul, Martinique

The license fee in Martinique is based on horsepower and seating capacity. The formula if any, is not reported, but it appears that the basis used is the horsepower indicated by the manufacturer. Registrations are continuous, although the license is paid annually, as follows:

|                                     |        |
|-------------------------------------|--------|
| Passenger cars seating less than 4: | Francs |
| Straight tax.....                   | 100    |
| For each horsepower.....            | 5      |
| Passenger cars, seating 4 or more:  |        |
| Straight tax.....                   | 150    |
| For each horsepower.....            | 5      |
| Trucks:                             |        |
| 1 ton and under 2 tons.....         | 200    |
| 2 tons and under 3 tons.....        | 300    |
| Over 3 tons.....                    | 400    |
| Driver's license.....               | 100    |

No other taxes or fees are charged. No vehicles are exempt. Taxes are low and do not affect the sale of motor vehicles in the island.

## MEXICO

Walter E. Aylor, Assistant Trade Commissioner, Mexico City

Automobile dealers in Mexico feel that taxation covering automotive vehicles is excessive. The following are bimonthly fees and taxes imposed by the traffic department of the Federal District (a peso is worth \$0.4985 at par):

|                            |        |                           |        |
|----------------------------|--------|---------------------------|--------|
| Passenger cars:            | Pesos  | Trucks:                   | Pesos  |
| 2 passengers.....          | 12. 50 | 1 ton.....                | 12. 50 |
| Over 2 and under 5 passen- |        | 2 tons.....               | 24. 00 |
| gers.....                  | 15. 00 | 2 tons.....               | 36. 00 |
| Over 5 passengers.....     | 18. 75 | 4 tons.....               | 48. 00 |
| For hire and busses:       |        | 5 tons.....               | 62. 00 |
| Under 5 passengers.....    | 22. 50 | 6 tons and over.....      | 72. 00 |
| Up to 10 passengers.....   | 31. 25 | Inspection of seals:      |        |
| 11 to 15 passengers.....   | 37. 25 | 2-passenger car.....      | . 22   |
| 16 to 19 passengers.....   | 37. 50 | 5-passenger car.....      | . 25   |
|                            |        | 7-passenger car.....      | . 30   |
|                            |        | Demonstration plates..... | 18. 75 |

License plates and seals cost, when procured, \$12.50 for for-hire vehicles and \$13.75 for private cars.

A sales tax of one-half of 1 per cent is paid by affixing stamps to the bill of sale.

Driver's license in the Federal District amounts to 30 pesos. There are no Federal luxury or road taxes, but there is a gasoline tax of 4 centavos a liter. No motor vehicles are exempt.

## MONACO

Robertson Honey, American Consul, Nice

Annual taxes on motor vehicles in Monaco are calculated according to the following schedule: Passenger cars pay a minimum of 360 francs. For each horsepower<sup>1</sup> over 5 and under 10 the charge is 90

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

francs; for each of the next 10 additional horsepower the tax is 108 francs; each of the next 10, 126 francs; each of the next 10, 144 francs. Motor cycles pay 30 francs and cycle cars 60 francs a horsepower. Official vehicles are exempt.

### MOROCCO, FRENCH ZONE

Frederick F. Henrotin, American Vice Consul, Casablanca

The only taxes assessed on motor vehicles in French Morocco are municipal circulation taxes, based on horsepower<sup>1</sup> for private cars, seating capacity for busses, and weight for trucks, according to the following schedule:

|                             | Francs per annum |                           | Francs per annum |
|-----------------------------|------------------|---------------------------|------------------|
| <b>Passenger cars:</b>      |                  | <b>Trucks:</b>            |                  |
| 1 to 6 horsepower.....      | 72               | 1 to 1,500 kilos.....     | 102              |
| 7 to 12 horsepower.....     | 102              | 1,500 to 3,000 kilos..... | 152              |
| 13 to 16 horsepower.....    | 152              | 3,001 to 5,000 kilos..... | 202              |
| 17 to 23 horsepower.....    | 252              | Over 5,001 kilos.....     | 302              |
| 24 and over.....            | 502              |                           |                  |
| <b>Busses:</b>              |                  |                           |                  |
| Under 16-seat capacity..... | 302              |                           |                  |
| Over 16-seat capacity.....  | 402              |                           |                  |

Registration costs 40 francs, a driver's permit 50 francs, and gasoline is taxed 10 francs each 100 liters.

Government and consular vehicles are exempt from taxation. Vehicles owned in districts not covered by municipalities are not assessed for the municipal circulation tax.

The taxes and fees now in force in French Morocco, considered low, have no adverse effect on the sale of motor vehicles.

### MOROCCO, SPANISH ZONE

Horace Remillard, American Consul, Tangier

Motor-vehicle taxes in Spanish Morocco are as follows:

|                                                                              | Pesetas annually |
|------------------------------------------------------------------------------|------------------|
| For-hire cars and taxis in Tetuan, Larache, and Alcazar-Kebir districts..... | 60               |
| Elsewhere.....                                                               | 30               |
| Busses as common carriers on regular routes, per kilometer of route served:  |                  |
| Nor over 6 seats.....                                                        | 1                |
| Over 6 and less than 15 seats.....                                           | 2                |
| Over 15 seats.....                                                           | 3                |
| Trucks as common carriers, per horsepower <sup>1</sup> .....                 | 20               |

Individuals or corporations owning vehicles used as common carriers pay an industrial patent of 100 francs a year. A road tax of 15 francs a month is collected on for-hire passenger cars and taxis. Any type car pays an inspection fee of 32 francs; private passenger cars pay no other taxes.

Government vehicles and vehicles of foreign consular officials are exempt.

Taxes in the Spanish zone do not appear onerous and consequently do not affect sales to any appreciable extent.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## MOZAMBIQUE

W. Quincy Stanton, American Vice Consul, Lourenco Marques

There are no national regulations and taxes on motor vehicles in Mozambique (Portuguese East Africa), the municipalities of Lourenco Marques, Inhambane, and Beira controlling them. Lourenco Marques being the principal community in the colony, the regulations and taxes applicable to that city are cited (a gold escudo is worth about \$1.08):

|                                                                                                | Gold escudos annually |
|------------------------------------------------------------------------------------------------|-----------------------|
| Private cars:                                                                                  |                       |
| 1 to 3 passengers .....                                                                        | 25. 00                |
| 4 to 5 passengers .....                                                                        | 40. 00                |
| 6 to 7 passengers .....                                                                        | 50. 00                |
| Taxicabs: 2 to 7 passengers .....                                                              | 27. 00                |
| Busses .....                                                                                   | 50. 00                |
| Trucks:                                                                                        |                       |
| 2 tons or less .....                                                                           | 30. 00                |
| 3 to 4 tons .....                                                                              | 50. 00                |
| 5 tons and over .....                                                                          | 60. 00                |
| Motor cycles .....                                                                             | 4. 80                 |
| Side cars .....                                                                                | 1. 20                 |
| Motor cars for hire .....                                                                      | 31. 50                |
| Trucks for hire .....                                                                          | 18. 00                |
| Class A trucks or passenger cars for conveyance of natives .....                               | 360. 00               |
| Class B trucks or passenger cars for conveyance of natives, under special provincial law ..... | 225. 00               |
| Driver's permit:                                                                               |                       |
| Motor car .....                                                                                | 5. 00                 |
| Motor cycle .....                                                                              | 1. 00                 |
| Application for examination for driver's license .....                                         | 4. 50                 |

Vehicles of the provincial, municipal, and other local governments and of consular officials are exempt.

Present tax laws do not unduly favor any particular type of vehicle.

## NETHERLAND EAST INDIES

Thomas C. Barringer, American Trade Commissioner, Batavia

There are three classes of taxes on motor vehicles in the Netherland East Indies, all based on weight only. The Central Government tax is 48 florins each 100 kilos. The Opcentum is a luxury tax amounting to 4 to 20 per cent of the Central Government tax, depending on the locality; it is gradually being abolished. The provincial, or residency, tax varies. That for West Java is shown below; other Provinces and residencies are expected to have similar taxes by January 1, 1931:

| Weight, in units of 100 kilos | Passenger cars | Trucks (pneumatic tires) | Weight, in units of 100 kilos | Passenger cars | Trucks (pneumatic tires) |
|-------------------------------|----------------|--------------------------|-------------------------------|----------------|--------------------------|
|                               | Florins        | Florins                  |                               | Florins        | Florins                  |
| Up to 8 .....                 | 0. 56          | 0. 150                   | 17 to 18 .....                | 0. 126         | 0. 216                   |
| 8 to 9 .....                  | . 63           | . 150                    | 18 to 19 .....                | . 133          | . 228                    |
| 9 to 10 .....                 | . 70           | . 150                    | 19 to 20 .....                | . 140          | . 240                    |
| 10 to 11 .....                | . 77           | . 150                    | 20 to 21 .....                | . 147          | . 252                    |
| 11 to 12 .....                | . 84           | . 150                    | 21 to 22 .....                | . 154          | . 264                    |
| 12 to 13 .....                | . 91           | . 156                    | 22 to 23 .....                | . 161          | . 276                    |
| 13 to 14 .....                | . 98           | . 168                    | 23 to 24 .....                |                | . 288                    |
| 14 to 15 .....                | . 105          | . 180                    | 24 to 25 .....                |                | . 300                    |
| 15 to 16 .....                | . 112          | . 192                    | 25 to 26 .....                |                | . 312                    |
| 16 to 17 .....                | . 119          | . 204                    |                               |                |                          |

Where vehicles are used only within limits of self-governing municipalities, a municipal tax only is required, amounting to about 50 per cent of the provincial or residency tax.

Solid tires pay double the taxes levied on pneumatic tires.

License plates cost 60 gold cents, a driver's permit the same, and gasoline is taxed 11 gold cents a gallon.

Vehicles belonging to central, provincial, residency, or municipal governments, or to consuls or diplomats, are exempt.

The tax laws favor light-weight trucks and busses, penalizing moderately the 3 and 4 ton trucks, most of the roads in the Netherland East Indies not being constructed for heavy traffic.

**NETHERLAND WEST INDIES**

Thomas W. Voetter, American Consul, Curacao

License fees in the Netherland West Indies assume the form of a flat rate; the system, while relatively heavier for smaller and lighter cars, does not, however, interfere appreciably with the sale of automobiles. Government vehicles only are exempt from fees or taxes. The flat rates vary according to the island. Curacao and Aruba tax automobiles at 80 florins and motor cycles at 20 florins; Bonaire taxes are 50 florins on cars and 20 florins on motor cycles; Saba, St. Martin, and St. Eustatius levy no taxes.

There is a registration tax of 5 florins when a car is first registered and when it changes ownership. The fee for driver's permit is 15 florins.

**NETHERLANDS**

Paul S. Guinn, Acting American Commercial Attaché, The Hague

Motor vehicles in the Netherlands are subject to a very heavy annual tax, based on value, as follows (a florin is worth \$0.402 at par):

|                                                  | Florins per<br>annum |
|--------------------------------------------------|----------------------|
| Value up to 2,000 florins, each 100 florins..... | 2. 00                |
| 2,000 to 4,000 florins:                          |                      |
| Fixed charge.....                                | 40. 00               |
| Each 100 florins in excess of 2,000.....         | 2. 25                |
| 4,000 to 7,000 florins:                          |                      |
| Fixed charge.....                                | 85. 00               |
| Each 100 florins in excess of 4,000.....         | 2. 50                |
| 7,000 to 10,000 florins:                         |                      |
| Fixed charge.....                                | 160. 00              |
| Each 100 florins in excess of 7,000.....         | 2. 75                |
| Over 10,000 florins:                             |                      |
| Fixed charge.....                                | 242. 50              |
| Each 100 florins in excess of 10,000.....        | 3. 00                |

A surtax of 100 per cent is added to the above schedule. In addition, there are provincial and municipal taxes varying from 20 to 50 and 10 to 220 per cent, respectively.

The road tax is as follows:

| Motor cycles:                            | Florins per<br>annum |
|------------------------------------------|----------------------|
| Not more than 60 kilos in weight.....    | 10. 00               |
| Over 60 but not more than 120 kilos..... | 20. 00               |
| Over 120 kilos.....                      | 30. 00               |
| Side car.....                            | 10. 00               |

|                                                                                       |                   |
|---------------------------------------------------------------------------------------|-------------------|
| Passenger cars:                                                                       | Florins per annum |
| Not over 7 passengers (including driver), each 100 kilos (minimum of 48 florins)..... | 6. 00             |
| Over 7 passengers, each 100 kilos.....                                                | 12. 50            |
| Trucks, each 100 kilos (minimum of 80 florins).....                                   | 10. 00            |
| If used to transport another vehicle and weight, additional tax—                      |                   |
| Less than 1,200 kilos.....                                                            | 30. 00            |
| Over 1,200 but not over 4,000 kilos.....                                              | 100. 00           |
| Over 4,000 kilos.....                                                                 | 150. 00           |

The same tax is added for each additional trailer.

The above taxes are increased by 30 per cent if wheels have cushion tires, 60 per cent if solid rubber tires, and 100 per cent if metal tires.

Vehicles used by diplomatic and consular officers are exempt from taxation.

### NEWFOUNDLAND AND LABRADOR

Avra M. Warren, American Consul, St. Johns, Newfoundland

Motor vehicle taxes in Newfoundland and Labrador are based on horsepower<sup>1</sup> and weight, as follows:

Registration:

|                                   |         |
|-----------------------------------|---------|
| Passenger cars—                   |         |
| Each horsepower.....              | \$0. 50 |
| Each 100 pounds.....              | . 50    |
| Trucks and busses—                |         |
| Less than 6,000 pounds.....       | 20. 00  |
| Over 6,000 to 8,000 pounds.....   | 25. 00  |
| Over 8,000 to 10,000 pounds.....  | 30. 00  |
| Over 10,000 to 12,000 pounds..... | 35. 00  |
| Over 12,000 to 14,000 pounds..... | 40. 00  |
| Over 14,000 to 16,000 pounds..... | 45. 00  |
| Over 16,000 to 18,000 pounds..... | 50. 00  |
| Over 18,000 pounds.....           | 55. 00  |
| Motor cycles.....                 | 8. 00   |
| Plates.....                       | 1. 25   |
| Driver's permit.....              | 3. 00   |
| Examination for permit.....       | 2. 00   |

Trailers pay one-half the rate for trucks and busses.

Motor vehicles of the police and fire departments, ambulances, and vehicles of the highroads commission are exempt from all fees except registration of \$2.

### NEW ZEALAND

Julian B. Foster, American Trade Commissioner, Wellington

Annual license fees in New Zealand are as follows:

|                                                    | £ | s. |
|----------------------------------------------------|---|----|
| Motor cycles.....                                  | 0 | 10 |
| Private cars.....                                  | 2 | 0  |
| For-hire cars.....                                 | 2 | 0  |
| Busses.....                                        | 3 | 0  |
| Trucks:                                            |   |    |
| With pneumatic tires.....                          | 2 | 0  |
| Not fitted with pneumatic tires on all wheels..... | 3 | 0  |
| Trailers:                                          |   |    |
| 3 or more wheels.....                              | 3 | 0  |
| All other trailers.....                            | 1 | 0  |
| Any other motor vehicle.....                       | 2 | 0  |

Vehicles owned by local authority and used exclusively in connection with construction or maintenance of roads or streets are exempt.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## NICARAGUA

Girvan Teall, American Vice Consul, Corinto

Every motor-vehicle owner in Nicaragua must pay the following fees:

|                                                   |        |  |
|---------------------------------------------------|--------|--|
| Passenger cars:                                   |        |  |
| Registration.....                                 | \$4.00 |  |
| Additional monthly tax for business purposes..... | 3.00   |  |
| Additional monthly tax for pleasure cars.....     | 1.50   |  |
| Trucks:                                           |        |  |
| Registration.....                                 | 5.00   |  |
| Additional monthly tax.....                       | 1.00   |  |
| Motor cycles:                                     |        |  |
| Registration.....                                 | 3.00   |  |
| Additional monthly tax.....                       | 1.00   |  |

## NIGERIA

G. R. Willson, American Consul, Lagos

Annual taxes in Nigeria are based on weight and use, according to the following schedule:

|                                                  | £  | s. |
|--------------------------------------------------|----|----|
| Private cars:                                    |    |    |
| Net weight not exceeding 5 hundredweight.....    | 1  | 10 |
| Over 5 to 11 hundredweight.....                  | 3  | 0  |
| Over 12 to 20 hundredweight.....                 | 6  | 0  |
| Over 20 to 30 hundredweight.....                 | 9  | 0  |
| Over 30 hundredweight.....                       | 12 | 0  |
| Motor cycles (with or without side car).....     | 1  | 10 |
| Trucks:                                          |    |    |
| Gross weight not exceeding 30 hundredweight..... | 9  | 0  |
| Over 30 to 40 hundredweight.....                 | 12 | 0  |
| Over 40 to 50 hundredweight.....                 | 15 | 0  |
| Over 50 to 60 hundredweight.....                 | 18 | 0  |
| Over 60 to 70 hundredweight.....                 | 21 | 0  |
| Over 70 to 80 hundredweight.....                 | 24 | 0  |
| Over 80 to 90 hundredweight.....                 | 27 | 0  |
| Over 90 hundredweight.....                       | 30 | 0  |
| Busses:                                          |    |    |
| Not over 5 passengers, including driver.....     | 2  | 0  |
| Over 5 passengers.....                           | 4  | 0  |
| Trailers:                                        |    |    |
| Gross weight not exceeding 10 hundredweight..... | 1  | 0  |
| Over 10 to 20 hundredweight.....                 | 2  | 0  |
| Over 20 to 30 hundredweight.....                 | 3  | 0  |
| Over 30 to 40 hundredweight.....                 | 4  | 0  |
| Over 40 to 50 hundredweight.....                 | 5  | 0  |
| Over 50 to 60 hundredweight.....                 | 6  | 0  |
| Over 60 to 70 hundredweight.....                 | 7  | 0  |
| Over 70 to 80 hundredweight.....                 | 8  | 0  |
| Over 80 to 90 hundredweight.....                 | 9  | 0  |
| Over 90 hundredweight.....                       | 10 | 0  |

The registration fee, payable once, is 5 shillings; a driver's license for cars and trucks costs 5 shillings and for busses and taxis 10 shillings.

Government vehicles are exempt. The taxes are high, and it is likely that they have an adverse effect on sales, especially of commercial vehicles.



## NORWAY

Marquard H. Lund, American Commercial Attaché, Oslo

Motor-vehicle taxes in Norway are as follows (a crown is worth \$0.268 at par):

|                                                                            | Crowns per<br>annum |
|----------------------------------------------------------------------------|---------------------|
| Registration:                                                              |                     |
| Vehicles in excess of 2,000 kilos gross, used for carrying passengers..... | 30                  |
| Same type, less than 2,000 kilos.....                                      | 20                  |
| Others in excess of 2,000 kilos.....                                       | 15                  |
| Others less than 2,000 kilos.....                                          | 8                   |
| Road tax (minimum 30 crowns):                                              |                     |
| Vehicles with pneumatic tires, each 100 kilos weight or fraction.....      | 3                   |
| Vehicles with semipneumatic tires, each 100 kilos weight of fraction.....  | 4                   |

A driver's permit costs 15 crowns. Passenger cars are subject to a luxury tax of 2 per cent of the first 4,000 crowns of value, 4 per cent of the next 3,000 crowns, 6 per cent of the next 3,000 crowns, 10 per cent of the next 3,000 crowns, and 15 per cent of all above 13,000 crowns. This luxury tax is reduced 10 per cent each year. Gasoline is taxed 3 øre a liter.

Government, municipal, and diplomatic vehicles are exempt. Regulations and taxation favor light, low-priced vehicles.

## PANAMA

Fred C. Rogers, Assistant Trade Commissioner, Panama City

In the Republic of Panama license plates cost \$1 for an automobile and \$0.75 for a motor cycle. A driver's license costs \$17.50. Monthly taxes are \$2 for passenger cars seating 5 or less and \$3 for those seating more than 5; \$3 for for-hire cars seating 5 or less and \$4 for others; \$5 for busses seating not more than 11 and \$7 for larger ones; \$5 for trucks up to 1-ton capacity, \$7 for those 1 to 2 tons, and \$9 for those 2 to 3 tons. Motor cycles pay \$10 a year. The yearly rates on cars, busses, and trucks are ten times the monthly rates.

Motor vehicles with other than pneumatic tires will be charged 25 per cent additional for each tire which is not pneumatic.

Vehicles of more than 3-ton capacity will be permitted in sections of the national highways only where authorized by the chief engineer of the Central Road Board.

In the districts of the Republic the capitals of which have a population of less than 1,000, the charge to be paid will be reduced one-fourth.

In the Canal Zone the taxes are \$5 a year for private passenger cars; \$20 a year for passenger cars for hire under 30 horsepower and \$30 for those more powerful; \$20 for trucks or busses of 1-ton capacity or less, \$30 for those 1 to 3 tons, and \$40 for those 3 tons or more; and \$2 for motor cycles. There is a reciprocal agreement with the cities of Panama and Colon, whereby residents of either area pay \$1 for license plates for cars and \$0.50 for motor cycles, and taxation of \$1 for private cars or motor cycles, \$12.50 for passenger cars for hire, and \$15 for trucks or busses, in addition to the taxes paid in the community of residence.

Cars of the diplomatic corps accredited to the Republic of Panama are exempt from taxation in both areas.

**PAPUA**

Thomas H. Robinson, American Consul, Melbourne

There are no taxes or fees incident to the sale and operation of motor vehicles other than fee for a driver's license, which in the case of motor cycles costs 2s. 6d. annually and in the case of other motor vehicles costs 10s.

It is doubtful that taxes or the absence of taxes affects in any way the sale of motor vehicles in Papua. The absence of roads, the small white population, and lack of industries are chief limiting factors. The imposition of a high tax might further restrict the sale of motor vehicles, but the effect would hardly be noticeable.

**PARAGUAY**

John B. Faust, American Vice Consul, Asuncion

The present fees assessed in connection with automobiles have no appreciable effect on sales thereof in Paraguay. License plates cost about \$4.50 a year, and a license about \$4.50 semiannually. All vehicles pay the same fees. There is no registration fee, but stamped paper costs about 90 cents; a driver's permit is about \$2.25.

Official vehicles (Government and diplomatic corps) and those owned by a few companies enjoying general tax exemption as a result of concessions are exempt.

**PERSIA**

Henry S. Villard, American Vice Consul, Teheran

Annual registration fees in Persia are as follows: Passenger cars, 120 tomans (a toman is worth \$1, computed as 10 silver krans); busses, including trucks used as busses, 180 tomans; trucks under 3 tons, 66 tomans; trucks 3 to 5 tons, 84 tomans; those 5 tons and over, 108 tomans; motor cycles, 12 tomans.

**PERU**

Julian D. Smith, Assistant Commercial Attaché, Lima

The following semiannual registration fees on passenger cars, based on the standard retail price of the car in Peru, are payable in the Lima and Callao district (a Peruvian pound is worth \$4):

|                              |         |
|------------------------------|---------|
| Up to Lp.300.....            | Lp.2. 1 |
| Up to Lp.500.....            | 3. 0    |
| Up to Lp.800.....            | 4. 0    |
| Up to Lp.1,500.....          | 6. 0    |
| Up to Lp.2,000 and over..... | 7. 0    |

There is an additional tax of 2 centavos each kilo of vehicle weight. Taxis pay the same tariff as passenger cars with 20 per cent discount.

Trucks and trailers pay according to carrying capacity, as follows:

|                                         |             |
|-----------------------------------------|-------------|
| Up to 750 kilos of cargo carried.....   | Lp.2. 2. 50 |
| Up to 1,500 kilos of cargo carried..... | 3. 7. 50    |
| Up to 2,500 kilos of cargo carried..... | 5. 0. 00    |
| Up to 3,500 kilos of cargo carried..... | 6. 1. 25    |
| Up to 5,000 kilos of cargo carried..... | 7. 5. 00    |
| Up to 7,000 kilos of cargo carried..... | 8. 7. 50    |

There is an additional tax at the rate of 2 centavos each kilo the vehicle weighs. A surcharge of 30 per cent is made on vehicles using solid tires.

Busses are taxed as follows:

|               |             |
|---------------|-------------|
| 7 seats.....  | Lp.1. 6. 80 |
| 10 seats..... | 2. 1. 60    |
| 16 seats..... | 3. 0. 72    |
| 22 seats..... | 3. 9. 60    |
| 30 seats..... | 5. 0. 40    |
| 35 seats..... | 5. 4. 60    |

Additional tax is paid at the rate of 2 centavos for each kilo the vehicle weighs.

Motor cycles are taxed 8 soles (a sol is worth \$0.40 at par) a wheel.

License plates for cars, trucks, trailers, and busses cost 6 soles a year and for motor cycles 3 soles a year. A driver's permit is 5 soles. Gasoline is taxed 30 centavos (12 cents) a gallon by the Federal Government, 4 centavos a gallon in Lima, and 2 centavos a gallon in Callao.

Official, including diplomatic, vehicles are exempt.

The taxes in force are considered excessive and burdensome and are believed to affect adversely the sale of medium-priced cars.

### PHILIPPINE ISLANDS

Clarence P. Harper, Assistant Trade Commissioner, Manila

The following motor-vehicle taxes are levied in the Philippine Islands (a centavo is worth \$0.005):

|                                                                                | Centavos annually |
|--------------------------------------------------------------------------------|-------------------|
| Horsepower <sup>1</sup> tax, each motor vehicle, a horsepower or fraction..... | 50                |
| Weight tax, each kilo of gross weight:                                         |                   |
| Passenger cars, pneumatic tires.....                                           | 1                 |
| Trucks—                                                                        |                   |
| Solid or part solid tires.....                                                 | 2                 |
| Pneumatic tires.....                                                           | 1½                |
| Trailers—                                                                      |                   |
| Metallic tires.....                                                            | 5                 |
| Solid rubber tires, or part solid and part pneumatic.....                      | 1½                |
| Pneumatic tires.....                                                           | 1                 |
| Motor cycles, 2 or 3 wheels.....                                               | 1                 |

Fees for registration of automobiles operated for hire are twice the fees for private automobiles.

License plates cost \$0.50 and a driver's license \$1. The gasoline tax is \$0.02 per liter.

Vehicles belonging to the United States or Philippine Islands Government, to diplomatic and consular officials, and to tourists using them for a period less than 45 days are exempt from taxation.

The taxes do not appear to have any particular influence on the purchase of automobiles; probably more thought is given to gasoline consumption than to taxes.

### POLAND

Gilbert Redfern, Assistant Trade Commissioner, Warsaw

Motor-vehicle taxes are not uniform throughout Poland, there being both State and district taxes. State registration is 16 zlotys (a zloty is worth \$0.1122 at par) per 100 kilos on passenger cars and taxicabs,

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

8 zlotys per 100 kilos on busses and motor cycles, and 2 zlotys per 100 kilos on trucks. This registration fee for passenger cars and motor cycles is payable every three years; other vehicles pay the fees listed the first year and 30 per cent thereof during the second and third years. There is an unemployment-relief tax paid at time of registration of passenger cars of 2 zlotys per horsepower. Turnover tax, paid by dealer, is 2 per cent.

District taxes for Warsaw, but representative of Poland, are as follows:

|                                         |                  |
|-----------------------------------------|------------------|
| Road tax:                               |                  |
| Passenger cars and taxicabs—            | Zlotys per annum |
| Up to 10 horsepower.....                | 25               |
| 10 to 20 horsepower.....                | 50               |
| Over 20 horsepower.....                 | 200              |
| Trucks and busses—                      |                  |
| Up to 1½ tons.....                      | 100              |
| 1½ to 3 tons.....                       | 150              |
| Over 3 tons.....                        | 200              |
| Motor cycles—                           |                  |
| With side car.....                      | 20               |
| Without side car.....                   | 10               |
| Luxury tax:                             |                  |
| Passenger cars (privately owned)—       |                  |
| Up to 20 horsepower.....                | 200              |
| Over 20 horsepower.....                 | 240              |
| Motor cycles (privately owned)—         |                  |
| With side car.....                      | 40               |
| Without side car.....                   | 30               |
| Inscription tax for taxicab owners..... | 150              |
| Inspection fee for taxicabs.....        | 20               |

Manufacturers' horsepower and truck ratings are accepted. A driver's license costs 29 zlotys.

Vehicles of Government departments and diplomatic missions are exempt.

It is not felt that the taxes now in force in Poland constitute a serious obstacle to the sale of motor vehicles. While the taxes are numerous and onerous, they amount, in the aggregate, however, to only a very small percentage of the total cost of a vehicle.

PORTO RICO

H. P. MacGowan, American Trade Commissioner, San Juan

The fees collected in connection with the operation of motor vehicles in Porto Rico follow:

|                                                                        |           |
|------------------------------------------------------------------------|-----------|
|                                                                        | Per annum |
| Motor cycles.....                                                      | \$5. 00   |
| Automobiles, other than commercial, each horsepower <sup>1</sup> ..... | . 75      |
| Commercial vehicles:                                                   |           |
| Carrying capacity of 1 ton or less.....                                | 30. 00    |
| For each ton or fraction thereof in addition up to 3 tons capacity ..  | 15. 00    |
| Capacity of over 3 tons, first 3 tons.....                             | 100. 00   |
| For each ton or fraction in excess of 3 tons.....                      | 50. 00    |

The fees for commercial vehicles of over 3 tons capacity may be paid in two semiannual installments in advance. License for automobiles of nonresidents after expiration of reciprocity period costs \$2 a month.

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

|                                                                                                                 |         |
|-----------------------------------------------------------------------------------------------------------------|---------|
| For recording of transfer of ownership of any motor vehicle.....                                                | \$1. 00 |
| Examination fee of chauffeur or operator.....                                                                   | 5. 00   |
| Examination fee in case of failure to pass first examination.....                                               | 1. 00   |
| Chauffeur's license.....                                                                                        | 5. 00   |
| Operator's license.....                                                                                         | 5. 00   |
| License to operate a heavy motor vehicle issued to a person already<br>licensed as a chauffeur or operator..... | 1. 00   |
| License to nonresident.....                                                                                     | 2. 00   |
| Learner's permit.....                                                                                           | 1. 00   |
| Duplicate of license or permit.....                                                                             | 1. 00   |

Automobiles acting as public carriers, in addition to other prescribed fees, pay \$30 a year. A license to deal in motor vehicles costs \$100 a year; additional number plates for automobiles cost \$1 and for motor cycles \$0.50. There is a sales tax of 7 per cent of the retail sales price of the car, including freight and handling charges. Gasoline is taxed \$0.04 a gallon.

American cars and trucks comply with all regulations and encounter no difficulties in Porto Rico.

Vehicles owned and operated by the United States Government or by insular or municipal governments are exempt.

### PORTUGAL

J. L. Pinkerton, American Consul, Lisbon

The following touring tax is levied by the Central Government of Portugal (an escudo is worth about \$0.045 at current exchange):

|                                              | Escudos<br>per annum |
|----------------------------------------------|----------------------|
| Passenger cars:                              |                      |
| 12 horsepower <sup>1</sup> or less.....      | 120                  |
| 13 to 24 horsepower.....                     | 180                  |
| 25 to 36 horsepower.....                     | 240                  |
| 37 to 60 horsepower.....                     | 300                  |
| Over 60 horsepower.....                      | 360                  |
| Motor trucks:                                |                      |
| With pneumatic tires, up to 1,500 kilos..... | 180                  |
| Without pneumatic tires—                     |                      |
| Up to 3,000 kilos.....                       | 300                  |
| 3,000 to 5,000 kilos.....                    | 500                  |
| Over 5,000 kilos.....                        | 800                  |
| Motor cycles.....                            | 20                   |
| Motor cycles with side cars.....             | 50                   |
| Cycle cars and tricycles with motor.....     | 90                   |

The following municipal taxes are collected by the Lisbon district; the tax varies according to the municipality:

|                          | Escudos<br>per annum |
|--------------------------|----------------------|
| Passenger cars:          |                      |
| Up to 40 horsepower..... | 320                  |
| Up to 50 horsepower..... | 400                  |
| Over 50 horsepower.....  | 480                  |
| Trucks:                  |                      |
| With rubber tires—       |                      |
| Up to 40 horsepower..... | 400                  |
| Up to 50 horsepower..... | 500                  |
| Up to 60 horsepower..... | 600                  |
| Over 60 horsepower.....  | 700                  |
| With iron tires—         |                      |
| Up to 40 horsepower..... | 900                  |
| Up to 50 horsepower..... | 1, 000               |
| Up to 60 horsepower..... | 1, 100               |
| Over 60 horsepower.....  | 1, 200               |

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

License for passenger cars in transit in Lisbon district and belonging to other districts is 50 escudos a month, for motor trucks 100 escudos a month, for busses with pneumatic tires 1,800 escudos a year and with "bandage" tires 2,500 escudos a year, for motor cycles 180 escudos a year and motor cycles with side car 240 escudos a year. Registration costs 40 escudos and a driver's license 80 escudos.

### RUMANIA

Sproull Fouche, American Commercial Attaché, Bucharest

The following taxes and fees are assessed on automobiles in Rumania (a leu is worth \$0.006 at par):

State taxes:

| Private automobiles—                 | Lei per annum |
|--------------------------------------|---------------|
| Up to 1,000 kilos.....               | 3, 000        |
| 1,000 to 1,200 kilos.....            | 5, 000        |
| 1,200 to 1,500 kilos.....            | 7, 000        |
| Over 1,500 kilos.....                | 10, 000       |
| Public automobiles, all classes..... | 4, 000        |

Communal taxes:

|                                                            |         |
|------------------------------------------------------------|---------|
| Private passenger cars—                                    |         |
| Up to 13 horsepower.....                                   | 2, 000  |
| 13 to 25 horsepower.....                                   | 3, 000  |
| 25 to 37 horsepower.....                                   | 5, 000  |
| 37 to 60 horsepower.....                                   | 8, 000  |
| Over 60 horsepower.....                                    | 12, 000 |
| Public passenger cars—                                     |         |
| Busses.....                                                | 14, 400 |
| Busses operating between Bucharest and outlying towns..... | 3, 600  |
| Trucks, private and public—                                |         |
| Not over 40 horsepower.....                                | 5, 400  |
| Over 40, with capacity of more than 3,500 kilos.....       | 10, 800 |
| Trailers.....                                              | 5, 400  |

There is no formula for horsepower; the rating given by manufacturers is accepted; a license fee, payable once, costs 200 lei, the registration fee, also payable only once, is 500 lei, and a driver's permit costs 301 lei. Gasoline is taxed by the State at 6 lei per kilo.

Vehicles belonging to the royal family, the State and diplomatic corps are exempt.

The taxes are expected to have an adverse, though not serious, effect on the sale of motor vehicles in Rumania.

### ST. LUCIA

William W. Brunswick, American Consul, Barbados

Semiannual motor-vehicle taxes in St. Lucia are as follows: Passenger cars, \$7.20 in the city of Castries and \$2.40 as a town board tax; busses, \$12 and \$3; trucks 1 ton and less, \$9.60 and \$3.60; over 1 ton and up to 2 tons, \$12 and \$4.80; over 2 tons and up to 3 tons, \$14.40 and \$6; every additional ton or fraction over 3 tons, \$4.80 and \$2.40. Solid tires pay double the taxes covering pneumatic tires. Registration costs \$2.40 and a driver's permit \$1.20, both annual. Only trucks of the St. Lucia government are exempt.

## SALVADOR

A. E. Carleton, American Consul, San Salvador

National license fees in El Salvador are as follows:

| Passenger cars, private: | Per annum | Trucks and busses:    | Per annum |
|--------------------------|-----------|-----------------------|-----------|
| Up to 1,500.....         | \$30. 00  | ½ to 2 tons.....      | \$30. 00  |
| \$1,500 to \$3,000.....  | 37. 50    | 2 to 3 tons.....      | 37. 50    |
| Over \$3,000.....        | 45. 00    | 3 to 4 tons.....      | 50. 00    |
| Passenger cars for hire: |           | 4 to 5 tons.....      | 75. 00    |
| 5-passenger.....         | 30. 00    | Driver's license..... | 5. 50     |
| 7-passenger.....         | 37. 50    | License plates.....   | 1. 50     |

Official cars are exempt from taxation.

## SAMOA, AMERICAN

Quincy F. Roberts, American Consul, Suva

Annual license fees in American Samoa are as follows: Passenger cars, \$15; for-hire cars pay \$3 each passenger space in addition; private trucks pay \$25 and for-hire trucks \$40; motor cycles are taxed \$5, or \$7 if with side car. A driver's permit costs \$2.

## SAMOA, WESTERN

Quincy F. Roberts, American Consul, Suva

License fees for automobiles and motor cycles in Western Samoa are fixed at a flat rate per annum; trucks are based on factory capacity rating.

|                                     | £  | s. | Busses:                                                  | £  | s. |
|-------------------------------------|----|----|----------------------------------------------------------|----|----|
| Passenger cars.....                 | 3  | 0  | Not over 2½ tons.....                                    | 6  | 0  |
| Taxicabs.....                       | 5  | 0  | Not over 3 tons.....                                     | 12 | 0  |
| Motor cycle.....                    | 1  | 0  | Over 3 tons.....                                         | 20 | 0  |
| With side car.....                  | 1  | 10 | Solid tires, extra.....                                  | 4  | 0  |
| Trucks:                             |    |    | For each passenger and<br>driver licensed to carry.....  | 1  | 10 |
| Not over 1 ton.....                 | 6  | 0  | Driver's license for other than<br>owner of vehicle..... | 5  |    |
| Over 1 and not over 1½<br>tons..... | 12 | 0  |                                                          |    |    |
| Over 1½ tons.....                   | 20 | 0  |                                                          |    |    |
| Solid tires, extra.....             | 4  | 0  |                                                          |    |    |

## SIAM

Donald W. Smith, Assistant Trade Commissioner, Singapore

The following motor-vehicle taxes are assessed in Siam (a tical is worth about \$0.4425):

|                                                                                                                                                          | Ticals |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Passenger cars, privately owned, per horsepower <sup>1</sup> .....                                                                                       | 2      |
| Public vehicles, other than lorries and trucks under 1,000 kilos in weight,<br>including load or passengers (passengers are calculated at 50 kilos)..... | 100    |
| For each 500 kilos or fraction additional.....                                                                                                           | 25     |
| Lorries and trucks:                                                                                                                                      |        |
| Under 1,000 kilos in weight.....                                                                                                                         | 120    |
| For each 500 kilos additional.....                                                                                                                       | 30     |
| Motor cycle.....                                                                                                                                         | 10     |
| Motor cycle with side car.....                                                                                                                           | 15     |

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## SIERRA LEONA

G. R. Willson, American Consul, Lagos, Nigeria

Taxation is levied in Sierra Leona according to type of vehicle. Annual taxes are as follows: Passenger cars pay £3, motor cycles with or without side car pay £1 10s., busses and trucks £8, and trailers £2. A dealer's license costs £5 a year. Registration fee and driver's permit are each 5s.

Government vehicles are exempt. The tax of £8 on busses and trucks may have some slight adverse effect on sales of those classes of vehicles, but it is not believed that the taxes on other types are high enough to affect sales.

## SOCIETY ISLANDS

William P. Garrety, American Consul, Tahiti

Motor-vehicle taxes in the Society Islands varies with the locality, in accordance with the following table:

[In francs]

| Item                                                           | Island of Tahiti | Moorea and other islands |
|----------------------------------------------------------------|------------------|--------------------------|
| <b>Passenger cars:</b>                                         |                  |                          |
| Under 12 horsepower not used as common carrier or for hire—    |                  |                          |
| Seat tax—                                                      |                  |                          |
| 1 to 2 seats .....                                             | 40               | 20                       |
| 3 to 4 seats .....                                             | 80               | 40                       |
| Over 4 seats .....                                             | 120              | 60                       |
| Each horsepower or fraction .....                              | 16               | 8                        |
| Over 12 horsepower and not used as common carrier or for hire— |                  |                          |
| Seat tax—                                                      |                  |                          |
| 1 to 2 seats .....                                             | 120              | 40                       |
| 3 to 4 seats .....                                             | 160              | 80                       |
| 5 to 6 seats .....                                             | 240              | 120                      |
| Over 6 seats .....                                             | 400              | 240                      |
| Horsepower tax—                                                |                  |                          |
| 1 to 12 horsepower .....                                       | 16               | 8                        |
| 13 to 24 horsepower .....                                      | 23               | 16                       |
| 25 to 36 horsepower .....                                      | 40               | 24                       |
| 37 to 60 horsepower .....                                      | 56               | 32                       |
| Over 60 horsepower .....                                       | 72               | 40                       |
| Over 12 horsepower used as common carrier—                     |                  |                          |
| Seat tax—                                                      |                  |                          |
| 1 to 2 seats .....                                             | 40               | 20                       |
| 3 to 4 seats .....                                             | 80               | 40                       |
| Over 4 seats .....                                             | 120              | 60                       |
| Each horsepower .....                                          | 16               | 8                        |
| <b>Trucks, not for hire, exclusively for merchandise:</b>      |                  |                          |
| Load-capacity tax—                                             |                  |                          |
| Up to 1,000 kilos .....                                        | 120              | 40                       |
| 1,001 to 2,000 kilos .....                                     | 240              | 120                      |
| 2,001 to 3,000 kilos .....                                     | 360              | 200                      |
| Over 3,000 kilos .....                                         | 480              | 300                      |
| Horsepower, each, or fraction—                                 |                  |                          |
| 1 to 12 .....                                                  | 12               | 8                        |
| 13 to 24 .....                                                 | 20               | 12                       |
| 25 to 36 .....                                                 | 20               | 20                       |
| 37 to 60 .....                                                 | 36               | 28                       |
| Over 60 .....                                                  | 48               | 40                       |
| <b>Motor cycles:</b>                                           |                  |                          |
| <b>Miscellaneous:</b>                                          |                  |                          |
| Inspection service .....                                       | 25               | 25                       |
| Driver's permit .....                                          | 100              | 100                      |
| License plates .....                                           | 100              | 100                      |



## SPAIN

Charles T. Hohenthal, Office of American Commercial Attaché, Madrid

The national tax on circulation of automobiles is the only motor-vehicle tax in force at the present time in Spain; all municipal or provincial taxes are included therein. The schedule follows (a peseta is worth about \$0.11 at current exchange):

|                                                                                                                                                                                                                                                                                       | Pesetas<br>per annum |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Passenger cars:</b>                                                                                                                                                                                                                                                                |                      |
| First 5 horsepower <sup>1</sup> (minimum).....                                                                                                                                                                                                                                        | 100                  |
| Each horsepower over 5 and up to 10.....                                                                                                                                                                                                                                              | 20                   |
| Each horsepower over 10 and up to 16.....                                                                                                                                                                                                                                             | 25                   |
| Each horsepower over 16 and up to 22.....                                                                                                                                                                                                                                             | 33                   |
| Each horsepower over 22.....                                                                                                                                                                                                                                                          | 40                   |
| <b>For-hire cars:</b>                                                                                                                                                                                                                                                                 |                      |
| First 5 horsepower (minimum).....                                                                                                                                                                                                                                                     | 180                  |
| Each additional horsepower.....                                                                                                                                                                                                                                                       | 36                   |
| <b>Busses:</b>                                                                                                                                                                                                                                                                        |                      |
| First 5 horsepower (minimum).....                                                                                                                                                                                                                                                     | 180                  |
| Each additional horsepower.....                                                                                                                                                                                                                                                       | 36                   |
| If capacity over 30 passengers, extra charge of 10 per cent of above tax, mixed bus for passengers and merchandise included.                                                                                                                                                          |                      |
| <b>Trucks for general merchandise:</b>                                                                                                                                                                                                                                                |                      |
| Up to ½ ton.....                                                                                                                                                                                                                                                                      | 350                  |
| ½ to 1 ton.....                                                                                                                                                                                                                                                                       | 515                  |
| 1 to 2 tons.....                                                                                                                                                                                                                                                                      | 1,030                |
| 2 to 3 tons.....                                                                                                                                                                                                                                                                      | 1,545                |
| 3 to 4 tons.....                                                                                                                                                                                                                                                                      | 2,060                |
| 4 to 5 tons.....                                                                                                                                                                                                                                                                      | 2,575                |
| Each ton over 5.....                                                                                                                                                                                                                                                                  | 500                  |
| Trailers pay 50 per cent of corresponding tax covering trucks.                                                                                                                                                                                                                        |                      |
| <b>Trucks transporting exclusively wheat and flour, stock, potatoes, garbanzos, and dried vegetables; mineral carbons and vegetable carbons woods and fertilizers, as well as trucks of industrialists and manufacturers transporting their own products to point of consumption:</b> |                      |
| Up to ½ ton.....                                                                                                                                                                                                                                                                      | 250                  |
| ½ to 1 ton.....                                                                                                                                                                                                                                                                       | 400                  |
| 1 to 2 tons.....                                                                                                                                                                                                                                                                      | 500                  |
| 2 to 3 tons.....                                                                                                                                                                                                                                                                      | 700                  |
| 3 to 4 tons.....                                                                                                                                                                                                                                                                      | 800                  |
| 4 to 5 tons.....                                                                                                                                                                                                                                                                      | 1,100                |
| Each ton or fraction over 5.....                                                                                                                                                                                                                                                      | 200                  |
| <b>Motor cycles (minimum tax 3 horsepower):</b>                                                                                                                                                                                                                                       |                      |
| Without side car, each horsepower.....                                                                                                                                                                                                                                                | 16                   |
| With side car.....                                                                                                                                                                                                                                                                    | 20                   |

An extra charge of 5 per cent is made on total of all taxes to cover municipal registrations, collector's fee, and other expenses.

New license plates cost 30 pesetas and a renewal 20 pesetas. Fees payable for annual inspection run from 5 to 27 pesetas. License fees amount to from 8 to 15 pesetas.

A decree enables Provinces to levy a road tax on automobiles, as follows:

|                          | Pesetas<br>a year |                            | Pesetas<br>a year |
|--------------------------|-------------------|----------------------------|-------------------|
| <b>Passenger cars:</b>   |                   | <b>Trucks:</b>             |                   |
| Up to 5 horsepower.....  | 75                | Up to 2 tons (metric)..... | 200               |
| 5 to 10 horsepower.....  | 125               | 2 to 4 tons.....           | 300               |
| 10 to 15 horsepower..... | 150               | 4 to 5 tons.....           | 400               |
| 15 to 20 horsepower..... | 175               | 5 to 10 tons.....          | 500               |
| 20 to 25 horsepower..... | 200               | <b>Motor cycles:</b>       |                   |
| 25 to 30 horsepower..... | 225               | Without side car.....      | 50                |
| 30 to 40 horsepower..... | 250               | With side car.....         | 60                |
| Over 40 horsepower.....  | 300               |                            |                   |

<sup>1</sup> The formula used in computing horsepower can be obtained from the automotive division of the Bureau of Foreign and Domestic Commerce.

## VENEZUELA

O. R. Strackbein, Assistant Trade Commissioner, Caracas

There is no national registration or license fee in Venezuela. The following fees are collected in the Federal District, including Caracas License plate for all vehicles, \$4 a year; municipal tax \$5 a quarter on cars and \$10 a quarter on trucks. Official, including diplomatic, vehicles are exempt.

## VIRGIN ISLANDS

Darwin DeGolia, Assistant Trade Commissioner, San Juan, Porto Rico

Annual registration in the Virgin Islands costs 40 francs for private cars, 60 francs for for-hire cars, 70 francs for trucks 1 ton or less, 100 francs for those over 1 and less than 3 tons, and 200 francs for those 3 tons or over. Transfer of ownership costs 5 francs. A dealer's license is 125 francs; an operator's license is 5 francs and plates 5 francs.

## YUGOSLAVIA

Stewart E. McMillin, American Consul, Belgrade

Taxation in Yugoslavia is on a flat basis. The Government tax is 3,000 dinars (\$54) for passenger cars and 300 dinars for trucks. Police registration costs 110 dinars. The road tax varies with the weight but is 300 dinars in Belgrade. Annual examination of vehicles costs 100 dinars, license plates are 75 dinars, and stamps affixed to license plates are 20 dinars.

Vehicles belonging to the army, the air service, the navy, the royal family, and diplomatic officials are exempt.

The present taxation has no particular effect on sales of motor vehicles in Yugoslavia.