STATUTORY INSTRUMENTS

# 1973 No. 418

# CAR TAX

## The Car Tax (Amendment) Regulations 1973

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| *Made* - - - - | *8th March*, 1973 |
| *Laid before the House of Commons* | *9th March*, 1973 |
| *Coming into Operation* | *1st April*, 1973 |

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraphs 9 and 26 of Schedule 7 to the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

*Citation, Commencement and Interpretation*

**1.**—(1) These Regulations may be cited as the Car Tax (Amendment) Regulations 1973 and shall come into operation on 1st April 1973.

(2) In these Regulations—

" the Principal Regulations " means the Car Tax Regulations 1972(**b**);

" the Order " means the Customs Duty (Personal Reliefs) Order 1970(**c**), as amended (**d**);

(3) The Interpretation Act 1889(**e**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

**2.** Regulation 10(1) of the Principal Regulations shall be amended by adding at the end thereof the following:—

" Provided that

(I) if he has been granted relief from payment of duty in accordance with Part 2 or Part 7 of the Order and he satisfies the Commissioners that he intends to remain in the United Kingdom for a period of not less than twelve months from the date of his entry they may remit tax in accordance with and subject to the provisions of this Regulation as if he had so intended at the date of his entry.

(II) if he has been granted relief from payment of duty in accordance with Part 2 or Part 7 of the Order and he satisfies the Commissioners that, although he intends to depart temporarily from the United Kingdom within twelve months from the date of his entry, he intends thereafter to remain in the United Kingdom for a period of not less than twelve months from the date of his return, they may remit tax in accordance with and subject to the provisions of this Regulation as if he had so intended at the date of his entry; but (notwithstanding

(**a**) 1972 c. 41.
(**b**) S.I. 1972/1345 (1972 II, p. 4076).
(**c**) S.I. 1970/558 (1970 I, p. 1793).
(**d**) The relevant amending instrument is S.I. 1972/838 (1972 II, p. 2678).
(**e**) 1889 c. 63.

the condition contained in paragraph (3) of this Regulation) this relief is subject to the condition that the vehicle in respect of which the relief has been granted shall not be, or be offered, exposed or advertised to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom during the time in which the importer is temporarily out of the United Kingdom or for a period of two years after his return.".

*Visiting Forces*

**3.** The Principal Regulations shall be amended by adding after Regulation 10 the following:—

" 10A.—(1) The Commissioners may remit tax on any chargeable vehicle which is payable by a person who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle, if he is a person entering the United Kingdom and imports the vehicle, whether or not at the same time, on condition that—

(*a*) he is a member of, or a member of a civilian component of, either—

(i) a visiting force to which the Visiting Forces Act 1952(**a**) applies (including any headquarters or organisation designated by Order in Council under the International Headquarters and Defence Organisations Act 1964(**b**)), or

(ii) a visiting force of Burma or South Africa;

(*b*) the vehicle has been used and owned by him outside the United Kingdom before his entry into the United Kingdom for not less than one day;

(*c*) the vehicle is intended solely for his own personal use or that of his dependants;

(*d*) the vehicle is imported into the United Kingdom before the end of a period of three months beginning on the date of the first arrival in the United Kingdom either of the member who imports it or of his dependants.

(2) In the case of a member of a visiting force of the North Atlantic Treaty Organisation or of Australia, New Zealand, Canada or the United States of America the condition specified in sub-paragraph (*d*) of the preceding paragraph shall not apply to a vehicle upon which tax is remitted under this Regulation.

(3) Save as provided by paragraph (4) of this Regulation tax may be remitted under this Regulation on one such vehicle, provided that neither the member claiming remission of tax, nor the wife or husband of that member, has in the United Kingdom any other vehicle in respect of which tax has been remitted under any enactment or under any practice.

(4) In the case of a member of a visiting force of the Federal Republic of Germany or of the Netherlands or of the United States of America who is accompanied by his wife or her husband, paragraph (3) of this Regulation shall be read as if two vehicles were there specified instead of one.

(5) Provided that if a person who does not qualify for remission of tax under paragraph (1)(*a*) of this Regulation but who has been granted relief from payment of duty in accordance with Part 2 of the Order becomes, within twelve months from the date of his entry into the United Kingdom,

(**a**) 1952 c. 67. (**b**) 1964 c. 5.

a member of, or a member of a civilian component of, a visiting force to which the said paragraph applies, the Commissioners may remit tax in accordance with and subject to the provisions of this Regulation as if he had been such a member at the date of his entry.

(6) The following conditions shall be complied with in relation to any vehicle in respect of which tax has been remitted under this Regulation, namely—

(i) the vehicle shall not be, or be offered, exposed or advertised to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom other than to another member who would then be eligible for remission of tax under this Regulation;

(ii) the vehicle shall be exported from the United Kingdom not later than the termination of the member's tour of duty in the United Kingdom unless the Commissioners otherwise permit.".

*Extension of Temporary Importation Relief*

**4.** The Principal Regulations shall be amended by adding after Regulation 10A the following:—

" 10B.—(1) The Commissioners may remit tax on any chargeable vehicle which is payable by a person who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle, if he is a person who had entered the United Kingdom and has imported the vehicle, whether or not at the same time, on condition that—

(*a*) the vehicle has been used and owned outside the United Kingdom for not less than one day;

(*b*) he is entitled to relief from payment of duty in respect of the vehicle under Part 2 of the Order; and

(*c*) the Commissioners have allowed a period longer than one year from the date of the importation of the vehicle during which the conditions prescribed in Article 6(ii) of the Order may be complied with.

(2) Remission of tax under this Regulation shall be subject to the condition that the person referred to in paragraph (1) of this Regulation shall not cease (otherwise than by reason of his having complied with the conditions prescribed in Article 6 of the Order) to be entitled under Part 2 of the Order to relief from payment of duty in respect of the vehicle.".

*Legacies of Cars*

**5.** The Principal Regulations shall be amended by adding after Regulation 10B the following:—

" 10C. The Commissioners may remit tax on any chargeable vehicle, used or owned outside the United Kingdom for not less than one day, which is payable by the person who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle on condition that—

(1) the vehicle has been imported;

(2) it belonged to or was in the possession of a deceased person;

(3) it had been used before his death;

(4) it was not at the time of his death used or held by him for business purposes;

(5) the importation of the vehicle is by or for the person by whom the tax is payable; and

(6) that person is resident in the United Kingdom, and upon the death of the deceased person he became entitled to the vehicle by virtue of a testamentary disposition or intestacy.".

8th March 1973.

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## EXPLANATORY NOTE

*(This Note is not part of the Regulations)*

These Regulations are made under Schedule 7 to the Finance Act 1972. They provide conditions for the remission of car tax in additional categories in respect of vehicles which have been used and owned outside the United Kingdom. They concern persons who decide to stay in this country after they have begun what was intended as a temporary visit, members of visiting forces, persons on extended visits to this country and persons importing a car as their legacy.

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