STATUTORY INSTRUMENTS

1981 No. 356

CAR TAX

The Car Tax (Amendment) Regulations 1981

Made - - - - - - -	10*th March* 1981
Laid before the House of Commons	11*th March* 1981
Coming into Operation - - -	1*st April* 1981

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. These Regulations may be cited as the Car Tax (Amendment) Regulations 1981 and shall come into operation on 1st April 1981.

2. In these Regulations " the principal Regulations " means the Car Tax Regulations 1972 **(b)**.

Definition of the Manx Act

3. In regulation 1(3) of the principal Regulations there shall be inserted after the definition of " the Act " the following:—

" ' the Manx Act ' means the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) **(c)**; ".

Statement to accompany certain untaxed vehicles

4. Regulation 9(1) of the principal Regulations shall be amended by the deletion of the words " or imports " in the first line thereof.

Remission of tax on importation of vehicles owned and used outside the United Kingdom and the Isle of Man

5. There shall be deleted from paragraph (1) of regulation 10 of the principal Regulations the words:—

" who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle "

and there shall be substituted therefor the words:—

" on its importation into the United Kingdom ".

(a) 1972 c.41; Schedule 7 was amended by the Finance (No. 2) Act 1975 (c.45), sections 23 and 24, the Isle of Man Act 1979 (c.58), Schedule 2 and S.I. 1980/182.
(b) S.I. 1972/1345, amended by S.I. 1973/418, 1980/182.
(c) Acts of Tynwald 1973 c.1.

Remission of tax on reimportation of vehicles used and owned outside the United Kingdom and the Isle of Man by unregistered persons

6. Regulation 10 of the principal Regulations shall be amended by inserting after paragraph (3) the following paragraph:—

" (4) The Commissioners may remit the tax chargeable on importation on any chargeable vehicle used and owned outside the United Kingdom and the Isle of Man on its reimportation into the United Kingdom if the vehicle has been previously exported from the United Kingdom or the Isle of Man and on that exportation tax, or as the case may be car tax chargeable under the Manx Act, was not remitted or repaid under paragraph 7 or 8 of Schedule 7 to the Act or any corresponding provision in force in the Isle of Man.".

7. There shall be deleted from paragraph (1) of regulation 10A of the principal Regulations all the words before " on condition that ", and there shall be substituted therefor the words:—

" The Commissioners may remit tax on any chargeable vehicle imported into the United Kingdom by a person entering the United Kingdom or the Isle of Man, whether or not at the same time as the vehicle is imported, ".

8. There shall be deleted from paragraph (1) of regulation 10B of the principal Regulations all the words before " on condition that ", and there shall be substituted therefor the words:—

" The Commissioners may remit tax on any chargeable vehicle imported into the United Kingdom by a person who had entered the United Kingdom or the Isle of Man, whether or not at the same time as the vehicle was imported, ".

9. There shall be deleted from regulation 10C of the principal Regulations the words:—

" which is payable by the person who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle ".

H. Scholes

Commissioner of Customs and Excise.

10th March 1981.

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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.

Regulation 4 removes the necessity for a person not registered for car tax who imports a chargeable vehicle to issue a statement to a person acquiring it from him that the vehicle is a chargeable vehicle on which car tax must be paid before it can be registered.

Regulations 5 and 7 to 9 from 1st April 1981 extend to the car tax payable on the importation of a vehicle by a person not registered for that tax the relief previously available in the case of a vehicle in respect of which tax was payable by such a person on the registration of the vehicle.

Regulation 6 extends the relief to a vehicle reimported after previous exportation.

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