STATUTORY INSTRUMENTS

1986 No. 306

CAR TAX

The Car Tax (Amendment) Regulations 1986

Made - - - - - - - - -	20*th February* 1986
Laid before the House of Commons	3*rd March* 1986
Coming into Operation	1*st April* 1986

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 8 of, and paragraphs 3(2) and 12 of Schedule 1 to, the Car Tax Act 1983**(a)** and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Car Tax (Amendment) Regulations 1986 and shall come into operation on 1st April 1986.

2. In regulation 26 of the Car Tax Regulations 1985**(b)**—

(*a*) paragraph (2) is hereby revoked; and

(*b*) paragraph (3) shall be amended by the deletion of the words "or warrant to break open".

King's Beam House,
Mark Lane, London, EC3R 7HE.
20th February 1986

Bryce Knox,
Commissioner of Customs and Excise.

EXPLANATORY NOTE

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

These Regulations amend the provisions of the Car Tax Regulations 1985 relating to distress for unpaid tax. They revoke the power of a Collector of Customs and Excise to issue a warrant enabling an authorised person to effect forcible entry to premises for the purpose of levying such a distress.

(a) 1983 c.53; paragraph 3(2) of Schedule 1 was extended by section 16(1) of the Finance Act 1984 (c.43).

(b) S.I. 1985/1737.

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