STATUTORY INSTRUMENTS

1989 No. 1473

CAR TAX

The Car Tax (Amendment) Regulations 1989

Made - - - -	*11th August 1989*
Laid before the House of Commons	*18th August 1989*
Coming into force	*8th September 1989*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 8(1) and 9 of, and paragraphs 5(1), and 12(i) of Schedule 1 to, the Car Tax Act 1983(**a**) and section 27(3) of the Finance Act 1989(**b**) 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 1989 and shall come into force on 8th September 1989.

2. In regulation 7 of the Car Tax Regulations 1985(**c**)–

(a) at the end of paragraph (d)(iii), there shall be deleted the word "and"; and,

(b) after the word "below", in paragraph (e), there shall be inserted–

"; and

(f) all certificates held by him for the purposes of section 5A of the Act"(**d**).

New King's Beam House
22 Upper Ground
London SE1 9PJ
11th August 1989

Diana Seammen
Commissioner of Customs and Excise

(**a**) 1983 c.53; *see* the definition of 'the Commissioners' in section 9.
(**b**) 1989 c.26.
(**c**) S.I. 1985/1737.
(**d**) Section 5A of the Car Tax Act 1983 (c.53) was inserted by section 27 of the Finance Act 1989 (c.26).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations which come into force on 8th September 1989 amend the Car Tax Regulations 1985. By this amendment a car tax registered trader is required to preserve for three years a certificate issued by a lessor which states that the conditions for the relief from car tax for a vehicle supplied for leasing to a handicapped person have been met.

The making of these certificates and the relief from car tax in such cases were introduced by the Finance Act 1989.

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