STATUTORY INSTRUMENTS

1983 No. 140

CAR TAX

The Car Tax (Isle of Man) Order 1983

Made - - - 11*th February* 1983

Coming into Operation 1*st April* 1983

At the Court at Buckingham Palace, the 11th day of February 1983

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Agreement between the government of the United Kingdom and the government of the Isle of Man(**a**) was signed in London on 15th October 1979 whereby both countries are to be treated as a single area for the purposes of car tax charged under the Finance Act 1972(**b**) and car tax charged under the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald)(**c**):

Now, therefore, Her Majesty, in pursuance of section 7 of the Isle of Man Act 1979(**d**) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Car Tax (Isle of Man) Order 1983 and shall come into operation on 1st April 1983.

(2) In this Order:—

"the United Kingdom Act" means the Finance Act 1972;

"the Manx Act" means the Value Added Tax and Other Taxes Act 1973;

"the Licensing and Registration of Vehicles Act 1969(**e**)" includes that Act as amended or replaced by or under any other enactment of Tynwald; and

"the Finance Board" means the Finance Board of the Isle of Man, and any other word or expression used in this Order to which meaning is given in or under section 52 of the United Kingdom Act shall have, except where the context otherwise requires, the same meaning in this Order as in or under that section.

(**a**) Cmnd. 7747.
(**b**) 1972 c.41, as amended by the Finance (No. 2) Act 1975 (c.45) and the Finance Act 1981 (c.35).
(**c**) Acts of Tynwald 1973 c.1, as amended by G.C. 171/77.
(**d**) 1979 c.58. (**e**) Acts of Tynwald 1969 c.1.

(3) For the purposes of this Order, the Interpretation Act 1978(a) shall apply to the Manx Act and to any instrument of a legislative character made thereunder as if the Manx Act were an Act of Parliament.

2.—(1) Subject to the provisions of this Order section 52 of and Schedule 7 to the United Kingdom Act shall have effect as if the Isle of Man were part of the United Kingdom.

(2) In statutory instruments made under section 52 of the United Kingdom Act references to the United Kingdom shall be construed as including references to the Isle of Man.

3.—(1) Notwithstanding Article 2 above the removal of any chargeable vehicle to the United Kingdom from the Isle of Man shall be treated under section 52 of the United Kingdom Act as the importation of that vehicle into the United Kingdom if—

(*a*) the vehicle is one on which car tax chargeable under section 48 of the Manx Act either was not paid or was paid at a rate less than that which would have applied if that vehicle had been charged with tax under section 52 of the United Kingdom Act; or

(*b*) the vehicle is one on which tax chargeable under section 52 of the United Kingdom Act or car tax chargeable under section 48 of the Manx Act has been remitted or repaid subject to a condition and that condition has not been complied with.

(2) The amount of tax chargeable under section 52 of the United Kingdom Act on the removal of any chargeable vehicle mentioned in paragraph (1) above shall be reduced by an amount equal to any car tax already paid under section 48 of the Manx Act in respect of that vehicle.

4. Any requirement imposed by or under the Manx Act shall be treated as a requirement imposed by or under the United Kingdom Act.

5. Any permission, direction, notice, determination or other thing given, made or done under the Manx Act by the Finance Board shall be treated as given, made or done by the Commissioners under the United Kingdom Act.

6.—(1) In section 52(1) of the United Kingdom Act the words "or the Isle of Man" and the words from "except" to the end shall be omitted.

(2) No tax shall be charged under section 52(1) of the United Kingdom Act in respect of the making or registering of chargeable vehicles by persons registered under Schedule 7 to the Manx Act unless they are also registered under Schedule 7 to the United Kingdom Act and no tax shall be so charged in respect of the importation of chargeable vehicles by persons registered under Schedule 7 to the Manx Act.

(a) 1978 c.30.

(3) The reference in subsection (10) of section 52 of the United Kingdom Act to the Vehicles (Excise) Act 1971 (**a**) shall include a reference to the Licensing and Registration of Vehicles Act 1969 (an Act of Tynwald).

7. The references to tax in paragraphs 7, 8, 19(2) and 27(*b*) and (*c*) of Schedule 7 to the United Kingdom Act shall include references to car tax chargeable under section 48 of the Manx Act.

8. The tax to be remitted or repaid under paragraph 7 or paragraph 8(1) of Schedule 7 to the United Kingdom Act shall be reduced by the amount of any such tax already remitted or repaid by the Finance Board.

9.–(1) Sub-paragraphs (1) and (2) of paragraph 15 of Schedule 7 to the United Kingdom Act do not apply to any person registered under Schedule 7 to the Manx Act.

(2) Where a person who is or was required to notify the Commissioners under sub-paragraph (2) of that paragraph has premises in the Isle of Man, he may notify the Finance Board and such notification shall be deemed for the purposes of that sub-paragraph to be notification to the Commissioners.

10. Paragraph 19(1) of Schedule 7 to the United Kingdom Act shall apply to persons registered under Schedule 7 to the Manx Act as it applies to persons registered under Schedule 7 to the United Kingdom Act.

11. Paragraph 20(2) of Schedule 7 to the United Kingdom Act shall only apply where the conversion takes place in the United Kingdom and shall not apply to persons registered under Schedule 7 to the Manx Act.

12. In the Car Tax Regulations 1972(**b**)–

(*a*) the reference in Regulation 3(f) to Regulation 7(2) shall include a reference to the corresponding provision made under the Manx Act;

(*b*) Regulation 7(1) applies in respect of persons registered under Schedule 7 to the Manx Act as it applies in respect of persons registered under Schedule 7 to the United Kingdom Act;

(*c*) for Regulation 10(4) there shall be substituted–

"(4) The Commissioners may remit the tax chargeable on importation on any chargeable vehicle on its reimportation into the United Kingdom if the vehicle has been previously exported from the United Kingdom and on that exportation tax was not remitted or repaid under paragraph 7 or 8 of Schedule 7 to the Act."

and in that Regulation–

(i) the references to paragraphs 7 and 8 of Schedule 7 to the United Kingdom Act shall include references to the corresponding provisions in the Manx Act; and

(**a**) 1971 c. 10.
(**b**) S.I. 1972/1345, amended by S.I. 1973/418, 1981/356.

(ii) the second reference to tax shall include a reference to car tax chargeable under the Manx Act;

(*d*) in Regulation 10A(1) and 10B(1) the words "or the Isle of Man" shall be omitted.

13. Regulation 2(*c*) of the Car Tax (Sale or Return) Regulations 1976(**a**) applies to an application in the Isle of Man for the registration of the vehicle mentioned in that Regulation under the Licensing and Registration of Vehicles Act 1969 (an Act of Tynwald) as it applies to the application mentioned in that Regulation.

14.–(1) Subject to paragraph (2) below, the Car Tax (Isle of Man) Order 1980(**b**) is hereby revoked; and accordingly the United Kingdom Act and the instruments amended by that Order shall have effect (subject to the provisions of this Order) as if that Order had not been made.

(2) The revocation of the said Order of 1980 shall not affect the amendment of section 52(1) of the United Kingdom Act made by paragraph 1(a) of Schedule 1 to that Order.

N. E. Leigh,
Clerk of the Privy Council.

EXPLANATORY NOTE

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

This Order revokes most of the amendments made to the Finance Act 1972 and to the Car Tax Regulations 1972 by the Car Tax (Isle of Man) Order 1980 relating to car tax chargeable in the United Kingdom under the Finance Act 1972 and in the Isle of Man under the Value Added Tax and Other Taxes Act 1973 (Act of Tynwald). These amendments were made pursuant to the Agreement between the government of the United Kingdom and the government of the Isle of Man signed in London on 15 October 1979, and the effect of this Order is to modify the law relating to car tax in the United Kingdom for the limited purpose of enabling both countries to be treated as a single area for the purpose of that tax.

(**a**) S.I. 1976/91.
(**b**) S.I. 1980/182.

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