STATUTORY INSTRUMENTS

1972 No. 1345

CAR TAX

The Car Tax Regulations 1972

Made - - -	30*th August* 1972
Laid before the House of Commons	8*th September* 1972
Coming into operation—	
Regulations 1, 2, 6	1*st October* 1972
Remainder	1*st April* 1973

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by paragraph 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 Regulations 1972.

(2) Regulations 1, 2 and 6 of these Regulations shall come into operation on 1st October 1972 and the remaining Regulations on 1st April 1973.

(3) In these Regulations—

"the Act" means the Finance Act 1972;

"registered", in relation to a vehicle shall have the same meaning as in section 52 of the Act;

"registered person" means a person registered pursuant to paragraph 15 of Schedule 7 to the Act;

"tax" means car tax.

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

Notification of Liability to be Registered

2. The following particulars shall be contained in any notification under paragraph 15(2) of Schedule 7 to the Act (under which persons liable to be registered are required to notify the Commissioners of that fact)—

(*a*) the name and address of the person liable to be registered and the name in which he carries on business;

(*b*) the number of chargeable vehicles made or imported by him in the course of his business during the calendar year in which the notification is made and in the preceding calendar year; and

(*c*) the address of all places in the United Kingdom used by him in the course of his business for making or storing chargeable vehicles, and where the main records and accounts of his business are kept.

(**a**) 1972 c. 41. (**b**) 1889 c. 63.

Registered Persons

3. Unless the Commissioners otherwise direct, every registered person shall keep the following records and accounts and shall preserve them for a period of not less than three years—

(*a*) a record of every chargeable vehicle made or imported by him, with sufficient particulars to identify each vehicle including the make, model and colour and the serial numbers of the chassis and engine and showing the date when the vehicle was made or imported;

(*b*) in the case of a vehicle appropriated to his own use, a record of the date when tax in respect of it became due by reason of the appropriation and the amount of that tax;

(*c*) in the case of a vehicle delivered under an agreement providing for its sale or return—

(i) a record showing the name and address of the person to whom it was so delivered, the date when it was so delivered, the date when tax in respect of it became due by reason of it ceasing to be his property or being treated for the purposes of the tax as ceasing to be his property and the amount of that tax;

(ii) a copy of the agreement and of any documents applying the agreement to the vehicle, and

(iii) any notice received by him that the vehicle has ceased to be his property or is to be treated for the purpose of the tax as ceasing to be his property;

(*d*) in any other case—

(i) a record showing the date when the vehicle was sent out from his premises, the name and address of the person to whom it was sent out, and the amount of tax due in respect of it;

(ii) a copy of any invoice, delivery note or like document issued by him in respect of the vehicle;

(*e*) copies of all certificates furnished by him pursuant to Regulation 5 of these Regulations;

(*f*) all statements furnished to him pursuant to Regulation 7(2) of these Regulations.

4.—(1) Every registered person shall in every year furnish the Commissioners with returns in the form numbered 1 in the Schedule to these Regulations showing the amount of tax due from him in respect of each of the three-monthly periods ending on and including the last day of February, the last day of May, the last day of August and the last day of November and containing full information in respect of all other matters to which the said form relates and a declaration that the return is correct and complete and shall furnish such return not later than the last day of the month next following the end of the period to which it relates provided that—

(*a*) where the Commissioners are satisfied that in order to meet the circumstances of any particular case it is necessary to vary the date on which any such period as aforesaid begins or ends or the date on which any such return as aforesaid shall be furnished they may give to a registered person such directions as they think fit;

(*b*) the first such return to be furnished after the beginning of April 1973 shall show the amount of tax due in respect of a period of five months ending on and including the last day of August 1973;

(*c*) for the security of the revenue the Commissioners may direct a registered person to furnish such a return—

(i) in respect of the period from the beginning of any such three-monthly period as aforesaid to such date as they direct, and to furnish it within seven days of that date, or

(ii) in respect of monthly periods beginning on the first day and ending on the last day of each month, and to furnish it not later than seven days after the end of the month.

(2) Any person to whom the Commissioners give any direction in pursuance of paragraph (*a*) or (*c*) of the proviso to paragraph (1) of this Regulation shall comply therewith.

(3) Any registered person who ceases to be liable to be registered during any such period as aforesaid shall, after so ceasing, furnish the Commissioners with a return in respect of that part of the period during which he was so liable.

(4) The tax due from a registered person shall be paid to the Commissioners when he furnishes a return in accordance with the provisions of this Regulation and in any event not later than the last day provided for by this Regulation for furnishing that return.

5.—(1) Unless the Commissioners otherwise allow, every registered person shall furnish to any person receiving from him a chargeable vehicle which has not yet been registered a certificate that tax due in respect of the vehicle has been or will be paid and shall furnish such certificate when the tax becomes due.

(2) Every certificate required under paragraph (1) of this Regulation shall, unless the Commissioners otherwise direct—

(*a*) be in the form numbered 2 in the Schedule to these Regulations;

(*b*) be numbered and issued consecutively;

(*c*) be signed by the registered person or by a person authorised by him in writing so to do.

(3) Unless the Commissioners otherwise direct no registered person shall issue more than one such certificate in respect of any one vehicle.

6.—(1) If a registered person dies or becomes bankrupt or otherwise incapacitated the Commissioners may, from the date on which he died or became bankrupt or otherwise incapacitated until some other person is registered in his stead or the incapacity ceases, as the case may be, treat as a registered person any person acting or purporting to act as a personal representative, trustee, receiver or committee; and the provisions of the Act and of these Regulations shall apply to any person so treated as though he were a registered person.

(2) Any person acting or purporting to act as aforesaid shall, within twenty-one days of being appointed, or of commencing, so to act, whichever is the earlier, inform the Commissioners in writing of the date of the death or of the nature of the incapacity and the date on which it began.

Records and returns by persons to whom chargeable vehicles are delivered on sale or return

7.—(1) Every person who in the course of a business carried on by him has chargeable vehicles on which tax has not been paid delivered to him under an agreement providing for their sale or return shall—

(*a*) keep a separate record in respect of each registered person from whom such vehicles are so delivered showing the date when each such vehicle—

(i) was delivered from that registered person, and

(ii) was returned to that registered person, or

(iii) ceased to be the property of that registered person, or is treated for the purpose of the tax as having ceased to be his property

and preserve such records for not less than three years, and

(*b*) furnish to the registered person from whom such vehicles were so delivered statements in respect of the period of five months ending on and including the last day of August 1973 and thereafter in each year in respect of the three-monthly periods ending on and including the last day of February, the last day of May, the last day of August and the last day of November showing the date when each such vehicle ceased to be the property of that registered person or is treated for the purpose of the tax as having ceased to be his property, and shall furnish each such statement not later than fourteen days after the expiration of the period to which it relates.

(2) Every record required to be kept and every statement required to be furnished by paragraph (1) of this Regulation shall contain sufficient particulars to identify each vehicle to which it relates including the make, model and colour, and the serial numbers of the chassis and engine.

Commissioners' Certificates

8. The Commissioners may issue a certificate in respect of any chargeable vehicle stating that tax on that vehicle has been paid or remitted.

Statement to accompany certain untaxed vehicles

9.—(1) Every person, not being a registered person, who makes or imports a chargeable vehicle shall furnish to any person acquiring from him any such vehicle before tax in respect of it has been paid a statement in writing that the vehicle is a chargeable vehicle on which tax will be payable before it is registered.

(2) Every such statement shall be furnished at the time the vehicle is acquired from the person furnishing it and shall show his name and address, a description of the vehicle with sufficient particulars to identify it including the approximate year of manufacture, the make, model and colour and serial numbers of the chassis and engine and any registration mark.

Remission of tax on vehicles used outside the United Kingdom

10.—(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*) at the time he enters the United Kingdom he intends to remain in the United Kingdom for not less than twelve months from that time;

(*b*) the vehicle is intended solely for his own personal use and that of his dependants during the period specified in paragraph (3) of this Regulation, and

(*c*) he has both owned and used the vehicle outside the United Kingdom for periods together amounting to not less than twelve months and he has himself been outside the United Kingdom throughout those periods of ownership and use.

(2) Where the vehicle referred to in the foregoing paragraph is imported by the husband or wife of the person there referred to, the period or periods of ownership and use outside the United Kingdom shall be such period or periods as the Commissioners may in any particular case allow.

(3) The following conditions shall be complied with in relation to the vehicle referred to in paragraph (1) of this Regulation, namely, it 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 within a period of two years from the date on which such relief was afforded.

Distress

11.—(1) If upon demand made by a Collector of Customs and Excise a person neglects or refuses to pay tax which he is required to pay under the Act or any Regulation made thereunder, the Collector may distrain on the goods and chattels of that person and by warrant signed by him direct any authorised person to levy such distress, provided that where an amount of tax is due under paragraph 17 of Schedule 7 to the Act no distress shall be levied until twenty-one days after that amount became due.

(2) For the purpose of levying any such distress an authorised person may after obtaining a warrant for the purpose signed by a Collector of Customs and Excise break open, in the daytime, any house or premises.

(3) A levy or warrant to break open shall be executed by or under the direction of, and in the presence of, the authorised person.

(4) A distress levied by the authorised person shall be kept for five days, at the costs and charges of the person neglecting or refusing to pay.

(5) If the person aforesaid does not pay the sum due, together with the costs and charges, within the said five days, the distress shall be independently appraised and shall be sold by public auction by the authorised person for payment of the sums due and all costs and charges; and costs and charges of taking, keeping and selling the distress shall be retained by the authorised person, and any surplus remaining after the deduction of the costs and charges and of the sum due shall be restored to the owner of the goods distrained.

Diligence

12. In Scotland, the following provisions shall have effect—

(*a*) Upon certificate made to him by a Collector of Customs and Excise that any tax is due under the Act or under Regulations made thereunder and has not been paid the sheriff or sheriff substitute for the county shall issue a warrant for the Collector recovering the said tax by poinding the goods and effects of any person entered in the certificate as being a defaulter.

(*b*) The warrant shall be executed by the sheriff officers of the county.

(*c*) The goods and effects so poinded shall be detained and kept on the ground, or at the house where the same were poinded, or in such other place of which the owner shall have notice, near to the said ground or house, as the officer so poinding the same shall think proper, for the space of five days, during which time the said goods and effects shall remain in the custody of the said officer, and liable to the payment of the whole tax in arrear and to the costs to be paid to the officer who poinded the same as hereinafter directed, unless the owner from whom the same were poinded shall redeem the same, within the said space of five days, by payment to the officer of the said tax in arrear and costs, to be settled in the same manner as if the said goods and effects had been sold as hereinafter directed.

(*d*) The goods and effects so poinded shall, after the expiration of the said five days, be valued and appraised by any two persons to be appointed by the officer and shall be sold and disposed of, at a sum not less than the value, by the officer who does poind the same.

(*e*) The value shall be applied, in the first place to the satisfaction and payment of the tax owing by the person whose goods are so poinded, and, in the second place, to the payment for the trouble of the officer so poinding, at the rate of 10 new pence per pound of the tax for which the goods shall be so poinded unless the owner from whom the same were poinded shall redeem the same by payment of the appraised value, within the space of five days after the valuation, to the officer who poinded the same.

(*f*) In case any surplus remains of the price of value, after payment of the said tax, and after payment of what is allowed to be retained by the officer in manner herein directed, such surplus shall be returned to the owner from whom the goods were poinded.

(*g*) In case no purchaser appears at the said sale, then the said goods and effects, so poinded, shall be consigned and lodged in the hands of the sheriff of the county, or his substitute, and if not redeemed by the owner within the space of five days after the consignment in the hands of the said sheriff or sheriff substitute, the same shall be rouped, sold, and disposed of by order of the sheriff, in such manner, and at such time and place, as he shall appoint, he always being liable to the payment of the tax to the authorised person, and to payment to the officer who shall have poinded the same, for his trouble and expense, as before stated, and to the fees due to the officer, and being, in the third place, entitled to 5 new pence per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said tax, and of what is appointed to be paid to the officer for his trouble.

(*h*) There shall also be allowed, to the officer so poinding, the expense of maintaining and preserving the said goods and effects from the time of poinding the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff or sheriff substitute, for maintaining or preserving the goods poinded, during the period that the owner is allowed to redeem, after consignment in his hands, and until the sale thereof, and also the expense of the sale.

(*i*) Every auctioneer, or seller by commission, selling by auction, in Scotland, any goods or effects whatsoever by any mode of sale at auction, shall, at least three days before he begins any sale by way of auction, deliver or cause to be delivered to the authorised person a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person whose goods and effects are to be sold, with his place of residence.

13. For the purposes of paragraph 12(1) of Schedule 7 to the Act (determination of disputes as to wholesale value) the prescribed period shall be a period of fourteen days.

30th August 1972.

Dorothy Johnstone,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London EC3R 7HE.

SCHEDULE

Form No. 1 Regulation 4

Return of Car Tax to be furnished by Registered Persons

Name .....

Address .....

Return for period..... to.....

PART I

1. Amount of car tax due on vehicles appropriated to my own use (if none, please write "NONE") .....

2. Amount of car tax due on other vehicles (if none, please write "NONE") .....

3. Underpayment (if any) of tax due in previous periods (if none, please write "NONE") .....

4. Total tax due .....

PART 2

In the period specified above,

(*a*) Have you begun to use or ceased to use any premises in connection with your business of manufacturing or importing chargeable vehicles including premises where vehicles or materials used for making them are stored? .....

Particulars of changes (if any) .....

.....

(*b*) Has any change occurred in the name, constitution or ownership of your business? .....

Particulars of changes (if any) .....

.....

(*c*) Has any change occurred in the activity of your business in connection with chargeable vehicles? .....

Particulars of changes (if any) .....

.....

(*d*) Has any other change occurred in the circumstances of the business (eg death, incapacity, or insolvency of the registered person) such as may necessitate alteration of the registration? .....

Particulars of changes (if any) .....

.....

PART 3

Declaration by Signatory

I,....., declare
(Insert FULL name of signatory in BLOCK CAPITALS)

(*a*) That the information given in Part I of this return is a full and true account of car tax due for the period specified in respect of the business carried on by the above-named registered person(s) of making or importing chargeable vehicles;

(*b*) That the rate and amounts payable have been computed in accordance with the statutory provisions and the directions of the Commissioners of Customs and Excise, and

(*c*) That the information given in Part 2 of this return is true and complete.

Dated Signed Proprietor
Partner
Director
Secretary

Form No. 2 Regulation 5

Certificate for Car Tax

"I ..... being duly authorised to give this certificate on behalf of *..... a person registered pursuant to paragraph 15 of Schedule 7 to the Finance Act 1972 hereby certify that car tax due on the vehicle described below has been or will be paid by *.....

Make of vehicle

Model of vehicle

Colour

Chassis No.

Engine No.

*insert name of registered person.

Dated..... Signed.....

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations are made under Schedule 7 to the Finance Act 1972. They regulate generally the administration and collection of the car tax, with particular reference to such matters as registration for tax, the keeping of records and furnishing of returns of tax, payment of tax and issue of certificates of tax payment, remission of tax on vehicles used outside the United Kingdom, and recovery by distress of unpaid tax.

The provision in Regulation 2 relating to the particulars required for notification of liability to be registered comes into effect from 1st October 1972 and the keeping of records and other requirements are brought into effect on 1st April 1973 when the car tax commences to be chargeable.