STATUTORY INSTRUMENTS

1983 No. 1781

CAR TAX

The Car Tax Regulations 1983

Made - - - - - - - - -	*2nd December* 1983
Laid before the House of Commons	*9th December* 1983
Coming into Operation - - -	*1st January* 1984

ARRANGEMENT OF REGULATIONS

PART I

PRELIMINARY

Regulation
1. Citation and commencement
2. Interpretation
3. Revocations and savings

PART II

REGISTRATION, NOTIFICATION AND PROVISIONS FOR SPECIAL CASES

4. Notification of liability to be registered
5. Transfer of liability for the tax
6. Death, bankruptcy or incapacity of a registered person

PART III

ACCOUNTING FOR AND PAYMENT OF THE TAX

7. Keeping of records by registered persons
8. Making of returns by registered persons
9. Payment of the tax

PART IV

VEHICLES DELIVERED ON SALE OR RETURN

10. Keeping of records by a person to whom vehicles are delivered
11. Making of returns by a person to whom vehicles are delivered
12. Vehicles treated as ceasing to be the property of a registered person

PART V

CERTIFICATES AND STATEMENTS AS TO PAYMENT OF THE TAX

13. Furnishing of certificates by registered persons
14. Statement to accompany certain untaxed vehicles
15. Certificates of the Commissioners

PART VI

REMISSION OF THE TAX ON IMPORTED VEHICLES

16. Remission of the tax on vehicles reimported
17. Personal vehicles permanently imported
18. Vehicles imported as wedding gifts
19. Visiting Forces
20. Personal vehicles temporarily imported
21. Compliance with conditions
22. Vehicles acquired by inheritance
23. Vehicles imported to undergo examination or tests

PART VII

DISPUTES, DISTRESS AND DILIGENCE

24. Prescribed period for disputes as to wholesale value
25. Distress
26. Diligence

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 8 of, and paragraph 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:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Car Tax Regulations 1983 and shall come into operation on 1st January 1984.

Interpretation

2. In these Regulations—

"the Act" shall mean the Car Tax Act 1983;

"identifying particulars", in relation to a vehicle, shall mean the particulars sufficient to identify it, including the date of its manufacture or

(**a**) 1983 c. 53.

importation, the make, model and colour, and the serial numbers of the chassis and engine;

"Permanent Reliefs Order" shall mean the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983(**a**);

"quarterly period" shall mean the three-monthly period 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, in any year;

"Temporary Reliefs Order" shall mean the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983(**b**);

"vehicle" shall mean a chargeable vehicle.

Revocations and savings

3.—(1) The Regulations specified in Schedule 1 to these Regulations are hereby revoked.

(2) Where any document used or required for the purpose of the tax refers to a provision of a regulation revoked by these Regulations, such reference shall, unless the contrary intention appears, be construed as referring to the corresponding provision of these Regulations.

PART II

REGISTRATION, NOTIFICATION AND PROVISIONS FOR SPECIAL CASES

Notification of liability to be registered

4. Where a person is liable to be registered he shall include in his notification to the Commissioners the following particulars—

(a) his name and address and the name in which he carries on business;

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

(c) the address of every place in the United Kingdom used by him in the course of his business for making or storing vehicles and the address where the principal records and accounts of his business are kept.

Transfer of liability for the tax

5.—(1) This regulation shall apply where, in the course of transferring a business or part of a business as a going concern, a registered person transfers the property in a vehicle—

(a) before the tax on such vehicle has become due; and

(a) S.I. 1983/1828.
(b) S.I. 1983/1829.

(b) for a consideration which does not include an amount in respect of the tax payable.

(2) Where this regulation applies, the tax shall be payable by the person to whom the property in the vehicle has passed and the provisions of the Act and of these Regulations shall apply to such person as they apply to a registered person, subject to the modifications mentioned in paragraph (3) below.

(3) The following modifications shall have effect—

(a) in section 5(2)(b) of the Act, the reference to a vehicle which is delivered under an agreement providing for its sale or return shall be deemed to include a reference to a vehicle which has been so delivered before the property therein was transferred as mentioned in paragraph (1) above;

(b) in section 5(2)(c) of the Act, the reference to the premises of a registered person shall be deemed to include a reference to the premises of the person by whom the vehicle is transferred; and

(c) where the person to whom the vehicle is transferred is not liable to be registered or the Commissioners do not think fit to register him, the tax shall be accounted for and paid by him at the time it becomes due, and in such a case, the provisions of regulation 13 below shall not apply.

Death, bankruptcy or incapacity of a registered person

6.—(1) If a registered person dies or becomes bankrupt or incapacitated, the Commissioners may, from the date on which he died or became bankrupt or incapacitated until some other person is registered in respect of his business or the incapacity ceases, as the case may be, treat as a registered person any person carrying on that business 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 carrying on such business as aforesaid shall, within 21 days of commencing to do so, 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.

PART III

ACCOUNTING FOR AND PAYMENT OF THE TAX

Keeping of records by registered persons

7. Save as the Commissioners otherwise direct, a 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 vehicle made or imported by him, including its identifying particulars;

(b) a record of every vehicle appropriated to his own use, the date when it was so appropriated and the amount of the tax due;

(c) a record of every vehicle delivered by him under an agreement providing for its sale or return including—

(i) the name and address of the person to whom, and the date on which, it was so delivered,

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

(iii) any return under regulation 11 below or other notification received by him that the vehicle has ceased to be his property or is treated as having so ceased under regulation 12 below, and

(iv) the date the tax on it became due and the amount thereof;

(d) a record of every vehicle sent out from his premises, including—

(i) the name and address of the person to whom it was sent out,

(ii) a copy of any invoice, delivery note or similar document issued by him in respect of it, and

(iii) the date the tax on it became due and the amount thereof; and

(e) copies of all certificates furnished by him under regulation 13 below.

Making of returns by registered persons

8.—(1) Except as provided in paragraphs (2) or (3) below, a registered person shall make to the Commissioners, in respect of each quarterly period and not later than the last day of the month next following the end of the period to which it relates, a return in the form numbered 1 in Schedule 2 to these Regulations showing the amount of the tax due from him, containing full information in respect of the other matters specified in the form and a declaration that the return is true and complete.

(2) A registered person who ceases to be liable to be registered during any quarterly period shall, after so ceasing, make to the Commissioners a return in respect of that part of such period during which he was so liable.

(3) Where the Commissioners either generally or in a particular case direct a return to be made otherwise than in accordance with paragraphs (1) or (2) above, a registered person to whom such direction is given shall comply therewith.

Payment of the tax

9. The tax due from a registered person shall be paid to the Commissioners when he makes a return and, in any event, not later than the last day provided for making that return.

PART IV

VEHICLES DELIVERED ON SALE OR RETURN

Keeping of records by a person to whom vehicles are delivered

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

paragraph (2) below and shall preserve them for a period of not less than three years.

(2) In respect of each registered person from whom vehicles are delivered as mentioned in paragraph (1) above, there shall be kept a separate record of each vehicle showing—

(a) the identifying particulars;

(b) the date it was delivered from the registered person; and, either,

(c) the date it was returned to that person; or

(d) the date on which it ceased to be the property of that person or is treated as having so ceased under regulation 12 below.

Making of returns by a person to whom vehicles are delivered

11. A person to whom regulation 10(1) above applies shall make to the registered person from whom such vehicles were so delivered a return in respect of each quarterly period showing—

(a) the identifying particulars of each vehicle; and

(b) the date on which it ceased to be the property of the registered person or is treated as having so ceased under regulation 12 below,

and shall make such return not later than 14 days after the end of the period to which it relates.

Vehicles treated as ceasing to be the property of a registered person

12.—(1) Subject to the provisions of this regulation, where a registered person delivers a vehicle under an agreement providing for its sale or return, the vehicle shall be treated for the purposes of the tax as ceasing to be his property on the occurrence of any one of the following events—

(a) acceptance by a customer of an offer for sale of the vehicle when the offer is made by the person to whom it is so delivered;

(b) acceptance by the person to whom it is so delivered of an offer made by a customer to purchase the vehicle;

(c) despatch by hand or by post of an application for the vehicle to be registered;

(d) giving of written instructions for the purpose of any alteration, adaptation or addition to the vehicle or its equipment;

(e) despatch of the vehicle for any purpose mentioned in sub-paragraph *(d)* above;

(f) commencement of any work to make any alteration, adaptation or addition to the vehicle or its equipment;

(g) making the vehicle the subject of a legally enforceable hire agreement, or hiring it out;

(h) making the vehicle the subject of a legally enforceable hire-purchase agreement, credit sale agreement, charge, lien or bill of sale, other than a charge or lien created by the registered person;

(i) use of the vehicle on a public road for demonstration purposes, or its use for any purpose other than display, by the person to whom it is so delivered ;

(j) purchase of the vehicle by the person to whom it is so delivered or its appropriation as stock or to his own use or that of any other person;

(k) transfer of the vehicle by the person to whom it is so delivered to another person otherwise than under an agreement providing for its sale or return made with the consent of the registered person;

(l) expiry of 365 days, or such longer period as the Commissioners may allow generally or in any particular case, after the date when under the agreement the vehicle was first delivered from the registered person's premises;

(m) any act of the person to whom it is so delivered which is inconsistent with his right or ability to return the vehicle.

(2) Sub-paragraphs *(d)*, *(e)* and *(f)* above shall not apply where the alteration, adaptation or addition—

(a) is carried out on the instructions of the registered person;

(b) consists of any maintenance or repair; or

(c) consists of the addition of any "slip-on" type of accessory for sales promotion.

(3) The provisions of this regulation shall apply—

(a) whether or not the vehicle is supplied by the person to whom it is so delivered to another person under a further agreement for sale or return; and

(b) notwithstanding any other event upon which it ceases to be the property of the registered person in accordance with the terms of his agreement with the person to whom it is so delivered.

PART V

CERTIFICATES AND STATEMENTS AS TO PAYMENT OF THE TAX

Furnishing of certificates by registered persons

13.—(1) Subject to paragraph (2) below, a registered person shall, at the time the tax becomes due, furnish to any person acquiring from him a vehicle which has not been registered, a certificate in the form numbered 2 in Schedule 2 to these Regulations that the tax due in respect of the vehicle has been or will be paid.

(2) Certificates furnished under this regulation shall be numbered and issued consecutively and signed by the registered person, or a person acting under his written authority, and, unless the Commissioners otherwise allow, no registered person shall issue more than one such certificate in respect of any one vehicle.

Statement to accompany certain untaxed vehicles

14.—(1) Subject to paragraph (2) below, a person who makes any vehicle but who is not registered shall furnish to any person acquiring such vehicle

from him before the tax in respect of it has been paid, a statement in writing that the vehicle is one on which the tax will be payable before it is registered.

(2) The statement mentioned in paragraph (1) above shall be furnished by such person at the time the vehicle is so acquired and shall show his name and address, the identifying particulars of the vehicle and any registration mark.

Certificates of the Commissioners

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

PART VI

REMISSION OF THE TAX ON IMPORTED VEHICLES

Remission of the tax on vehicles reimported

16. Without prejudice to regulations 19, 22 and 23 below, the Commissioners may remit the tax chargeable on importation of any vehicle on its reimportation into the United Kingdom if the vehicle has been previously exported from the United Kingdom and on that exportation the tax was not remitted or repaid under section 7(1) or (2) of the Act.

Personal vehicles permanently imported

17.—(1) Subject to paragraph (2) and regulation 21 below, the Commissioners may remit the tax on any vehicle imported into the United Kingdom on condition that—

(a) the vehicle has not been previously exported from the United Kingdom, or, if it has, the tax was not remitted or repaid under section 7(1) or (2) of the Act;

(b) relief from value added tax has been afforded on the importation thereof under either Part V or Part VIII of the Permanent Reliefs Order; and

(c) the vehicle has been used and owned outside the United Kingdom for not less than six months.

(2) Where the tax has been remitted under this regulation, it shall be a condition that the vehicle is not lent, hired-out, given as security or transferred in the United Kingdom within a period of twelve months from the date on which the tax was remitted.

Vehicles imported as wedding gifts

18.—(1) Subject to paragraph (2) and regulation 21 below, the Commissioners may remit the tax on any vehicle imported into the United Kingdom on condition that—

(a) the vehicle has not been previously exported from the United Kingdom, or, if it has, the tax was not remitted or repaid under section 7(1) or (2) of the Act;

(b) relief from value added tax has been afforded on the importation thereof under either article 17 or article 23 of the Permanent Reliefs Order; and

(c) the vehicle has been used and owned outside the United Kingdom for not less than one day.

(2) Where the tax has been remitted under this regulation, it shall be a condition that the vehicle is not lent, hired-out, given as security or transferred in the United Kingdom within a period of twelve months from the date on which the tax was remitted.

Visiting Forces

19.—(1) Subject to the provisions of this regulation and regulation 21 below, the Commissioners may remit the tax on any vehicle imported into the United Kingdom on condition that—

(a) the vehicle is imported by or on behalf of an entitled person;

(b) relief from value added tax has been afforded on the importation thereof under Part XIII of the Permanent Reliefs Order; and

(c) the vehicle has been used and owned outside the United Kingdom for not less than one day.

(2) Where the tax has been remitted under this regulation, it shall be a condition that the vehicle is not lent, hired-out, given as security or transferred while it is in the United Kingdom except to another entitled person.

(3) In this regulation "entitled person" shall have the same meaning as in Part XIII of the Permanent Reliefs Order.

Personal vehicles temporarily imported

20. Subject to regulation 21 below, the Commissioners may remit the tax on any vehicle imported into the United Kingdom on condition that—

(a) the vehicle has not been previously exported from the United Kingdom, or, if it has, the tax was not remitted or repaid under section 7(1) or (2) of the Act;

(b) relief from value added tax has been afforded on the importation thereof under any of the following provisions of the Temporary Reliefs Order, namely, articles 10, 13, 14 or 15; and

(c) the vehicle has been used and owned outside the United Kingdom for not less than one day.

Compliance with conditions

21.—(1) Subject to paragraph (2) below, where the tax has been remitted on a vehicle in respect of which relief from value added tax has been afforded subject to compliance with any condition imposed under either the Permanent Reliefs Order or the Temporary Reliefs Order, as the case may be, the non-compliance with any such condition as aforesaid shall be treated for the purposes of the tax as a non-compliance with a condition imposed by the Commissioners under this Part of these Regulations.

(2) Paragraph (1) above shall not apply to the conditions imposed by articles 10(1) and 36(2) of the Permanent Reliefs Order.

Vehicles acquired by inheritance

22.—(1) Subject to paragraph (2) below, the Commissioners may remit the tax on any vehicle imported into the United Kingdom on condition that such vehicle—

(a) is imported by or on behalf of a person normally resident in the United Kingdom who has acquired ownership or beneficial ownership thereof by virtue of inheritance;

(b) is imported not later than two years from the date on which such person's entitlement by virtue of inheritance is finally determined; and

(c) the vehicle has been used and owned outside the United Kingdom for not less than one day.

(2) In this regulation "normally resident" shall have the same meaning as in Part II of the Permanent Reliefs Order.

Vehicles imported to undergo examination or tests

23.—(1) Subject to the provisions of this regulation, the Commissioners may remit the tax on any vehicle imported into the United Kingdom on condition that—

(a) the vehicle is imported to undergo any examination or tests for the purpose of industrial or commercial research;

(b) such examination or tests do not constitute a sales promotion; and

(c) the vehicle has been used and owned outside the United Kingdom for not less than one day.

(2) Remission of the tax shall not be granted under this regulation unless—

(a) the person intending to import the vehicle has made prior application to the Commissioners in writing; and

(b) the Commissioners are satisfied that the number of vehicles of the type to be imported does not exceed that strictly necessary for the purpose.

(3) Where the tax has been remitted under this regulation, it shall be a condition that the vehicle is either destroyed during the course of such examination or tests, or, at the conclusion thereof, is exported from the United Kingdom.

PART VII

DISPUTES, DISTRESS AND DILIGENCE

Prescribed period for disputes as to wholesale value

24. For the purposes of section 3(3) of the Act (wholesale value) the prescribed period shall be a period of 14 days.

Distress

25.—(1) If upon demand made by a Collector of Customs and Excise or an officer of rank not below that of Higher Executive Officer, a person neglects or refuses to pay the tax which he is required to pay under the Act or any Regulations 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 the tax is due under paragraph 2 of Schedule 1 to the Act (power of Commissioners to assess tax due) no distress shall be levied until 21 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 5 days and if the person aforesaid does not pay the sum due within the said 5 days, the distress shall be independently appraised and shall be sold by public auction by the authorised person for payment of the sum due and any surplus remaining after the deduction of such sum shall be restored to the owner of the goods distrained.

Diligence

26. 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 any Regulations made thereunder and has not been paid, the sheriff or sheriff substitute for the sheriffdom shall issue a warrant for the Collector recovering the said tax by poinding the corporeal moveables of any person entered in the certificate as being a defaulter;

(b) The warrant shall be executed by the sheriff officers of the sheriffdom;

(c) The moveables 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 5 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, unless the owner from whom the same were poinded shall redeem the same, within the said space of 5 days, by payment to the officer of the said tax in arrear.

(d) The moveables so poinded shall, after the expiration of the said 5 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 to the satisfaction and payment of the tax owing by the person whose moveables are 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 5 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, such surplus shall be returned to the owner from whom the moveables were poinded.

(g) In case no purchaser appears at the said sale, then the said moveables so poinded shall be consigned and lodged in the hands of the said sheriff or his substitute and if not redeemed by the owner within the space of 5 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.

(h) Every auctioneer, or seller by commission, selling by auction, in Scotland, any corporeal moveables whatsoever by any mode of sale at auction, shall, at least 3 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 corporeal moveables are to be sold, with his place of residence.

P. Jefferson Smith,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London EC3R 7HE.
2nd December 1983.

SCHEDULE 1 (Regulation 3(1))

REVOCATIONS

Column 1 Regulations revoked	Column 2 References
The Car Tax Regulations 1972	S.I. 1972/1345
The Car Tax (Amendment) Regulations 1973	S.I. 1973/418
The Car Tax (Sale or Return) Regulations 1976	S.I. 1976/91
The Car Tax (Amendment) Regulations 1981	S.I. 1981/356
The Car Tax (Amendment) (No. 2) Regulations 1981	S.I. 1981/1079
The Car Tax (Transfer of Liability) Regulations 1982	S.I. 1982/1438

SCHEDULE 2 (Regulation 8)

Form No. 1

Return of Car Tax to be furnished by Registered Persons

Name .....

Address .....

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

PART 1

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 1 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 13)

Certificate for Car Tax

I ..... being duly authorised to give this certificate on behalf of * ..... a person registered pursuant to section 4 of the Car Tax Act 1983 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 section 8 of, and paragraph 12 of Schedule 1 to, the Car Tax Act 1983 which consolidated Schedule 7 to the Finance Act 1972 (c.41), as amended. These Regulations in turn consolidate, with certain amendments, the Car Tax Regulations 1972 (the principal Regulations), the Car Tax (Amendment) Regulations 1973, the Car Tax (Sale or Return) Regulations 1976, the Car Tax (Amendment) Regulations 1981, the Car Tax (Amendment) (No. 2) Regulations 1981 and the Car Tax (Transfer of Liability) Regulations 1982, which are revoked.

In these Regulations, provision is made for the administration and collection of the tax and, in particular, for registration, keeping of records, making of returns, payment of tax, issuing of certificates and statements of tax payment, and recovery by distress or diligence of unpaid tax.

Regulation 5 replaces the Car Tax (Transfer of Liability) Regulations 1982, and specifies the circumstances in which liability for the tax is transferred from a registered person to a person acquiring a vehicle before the tax becomes due and applies to that person, with modifications, the provisions applicable to a person who is liable for the tax as a registered person.

Part IV of the Regulations relates to vehicles delivered by a registered person on sale or return. In addition to providing for records and returns, this Part replaces the Car Tax (Sale or Return) Regulations 1976 and specifies the circumstances in which a vehicle so delivered is treated as ceasing to be the registered person's property.

Part VI provides for remission of tax on certain imported vehicles. Regulation 16 re-enacts regulation 10(4) of the principal Regulations which was substituted by article 12(c) of the Car Tax (Isle of Man) Order 1983 (S.I. 1983/140) and provides for remission on certain reimported vehicles. The major changes contained in these Regulations relate to the other categories of imported vehicles on which the tax is remitted. Regulations 10, 10A and 10B of the principal Regulations provided for remission of tax where relief from duty was afforded by the Customs Duty (Personal Reliefs) Order 1970 (S.I. 1970/558 amended by S.I. 1972/838). This Order is revoked and replaced by the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983 (S.I. 1983/1828), which in part gives effect to Council Directives Nos. 83/181/EEC and 83/183/EEC (O.J. No. L105, 23.4.1983, pp. 38, 64) and the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983 (S.I. 1983/1829), which in part gives effect to Council Directive No. 83/182/EEC (O.J. No. L105, 23.4.1983, p. 59). Regulations 17 to 21 of these Regulations provide for remission of tax where a vehicle is afforded relief under the new Personal Reliefs Orders, provided certain of the conditions imposed under those Orders are complied with. In the case of importations from member States, therefore, these Regulations give effect to Community obligations in respect of car tax contained in Directives 83/182/EEC and 83/183/EEC.

Regulation 10C of the principal Regulations (legacies of cars) is replaced with modifications by regulation 22, which gives effect to Community obligations in respect of car tax contained in Article 10 of Directive 83/183/EEC.

Regulation 23 of these Regulations is new and provides for remission of the tax on vehicles imported for examination or tests.

SI 1983/1781
ISBN 0-11-037781-8

