



Isle of Man Act 1979

1979 CHAPTER 58

7 Car tax.

- (1) For the purpose of giving effect to any Agreement between the government of the United Kingdom and the government of the Isle of Man whereby both countries are to be treated as a single area for the purposes of the car tax charged under the ^{M1}Finance Act 1972 [^{F1}or the Car Tax Act 1983] and the car tax charged under the corresponding Act of Tynwald, Her Majesty may by Order in Council make provision for securing that tax is charged under [^{F2}the Act of 1983] as if all or any of the references in it to the United Kingdom included both the United Kingdom and the Isle of Man but so that tax is not charged under both Acts in respect of the same vehicle.
- (2) An Order in Council under this section may make provision—
 - (a) for determining, or enabling the Commissioners to determine, under which Act a person is to be registered and for transferring a person registered under one Act to the register kept under the other;
 - (b) for treating a person who is registered for the purposes of the Act of Tynwald as registered for all or any of the purposes of [^{F3}the Act of 1983];
 - (c) for extending any reference in [^{F3}the Act of 1983] to tax under that Act so as to include tax under the Act of Tynwald;
 - (d) for treating any requirement imposed by or under either Act as a requirement imposed by or under the other;
 - (e) for treating any permission, direction, notice, determination or other thing given, made or done under the Act of Tynwald by the Isle of Man authority corresponding to the Commissioners as given, made or done by the Commissioners under [^{F3}the Act of 1983];
 - (f) for modifying or excluding, as respects a vehicle removed from the Isle of Man to the United Kingdom or from the United Kingdom to the Isle of Man, any provision of [^{F3}the Act of 1983] which relates to importation or exportation;
 - (g) for any supplementary, incidental or transitional matter.
- (3) An Order in Council under this section may make such modifications of any provision contained in or having effect under any Act of Parliament relating to car tax as appears to Her Majesty to be necessary or expedient for the purposes of the Order.

Status: Point in time view as at 01/09/1994. This version of this provision has been superseded.

*Changes to legislation: There are currently no known outstanding effects
for the Isle of Man Act 1979, Section 7. (See end of Document for details)*

- (4) While an Order in Council under this section is in force and without prejudice to the powers conferred by the foregoing provisions—
- (a) [^{F4}paragraph 7(3) of Schedule 1 to the Act of 1983] (search of premises where offence is suspected) shall have effect as if the references to an offence in connection with the tax included references to an offence in connection with the tax charged under the Act of Tynwald;
 - (b) [^{F4}paragraph 9] of that Schedule (forfeiture of chargeable vehicle if not registered or tax not paid etc.) shall have effect as if references to chargeable vehicles, the registration of a vehicle and tax included references to a chargeable vehicle, the registration of a vehicle and tax within the meaning of the Act of Tynwald.
- (5) Provision may be made by or under an Act of Tynwald for purposes corresponding to those of this section and of any Order in Council made under it.

Textual Amendments

- F1** Words inserted by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 10\(2\)\(a\)](#)
F2 Words substituted by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 10\(2\)\(b\)](#)
F3 Words substituted by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 10\(2\)\(b\)](#)
F4 Words substituted by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 10\(2\)\(c\)](#)
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Marginal Citations

- M1** [1972 c. 41.](#)

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Isle of Man Act 1979, Section 7.