1969. No. 206

MOTOR VEHICLES (INTERNATIONAL CIRCULATION)

Exemption from Vehicles (Excise) Duty

Order in Council, dated 30th July 1969, made under section 2 of the Motor Vehicles (International Circulation) Act 1952.

BY THE GOVERNOR IN THE PRIVY COUNCIL OF NORTHERN IRELAND

GREY OF NAUNTON

WHEREAS by section 2 of the Motor Vehicles (International Circulation) Act 1952(a) (in this Order referred to as "the Act") it is provided that the Governor of Northern Ireland may make provision in relation to Northern Ireland for any purpose for which provision may be made in relation to Great Britain under section 1 of the Act:

AND WHEREAS a draft* of this Order has in pursuance of section 2(2) of the Act been laid before Parliament and approved by resolution of each House of Parliament.

Now, THEREFORE, I, RALPH FRANCIS ALNWICK, BARON GREY OF NAUNTON, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Commander of the Royal Victorian Order, Officer of the Most Excellent Order of the British Empire, Governor of Northern Ireland, by and with the advice of the Privy Council of Northern Ireland, in exercise of the powers conferred on me by section 2 of the Act, do hereby order as follows:—

Citation and commencement

1. This Order may be cited as the Motor Vehicles (International Circulation) (Amendment) (Northern Ireland) Order 1969 and shall come into operation on the date on which the Convention on the Taxation of Road Vehicles engaged in International Goods Transport concluded at Geneva in 1956 is first in force for the United Kingdom, which date shall be notified in the *Belfast Gazette*.

Interpretation

2.—(1) In this Order "the principal Order" means the Motor Vehicles (International Circulation) (Registration and Licensing) (Northern Ireland) Order 1955(b) as varied by the Motor Vehicles (International Circulation) (Registration and Licensing) (Amendment) (Northern Ireland) Order 1962(c).

(2) The Interpretation Act (Northern Ireland) 1954(d) applies for the interpretation of this Order as it applies for the interpretation of an Act of the Parliament of Northern Ireland.

(a) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 39. (c) S.R. & O. (N.I.) 1962, No. 219. (b) S.R. & O. (N.I.) 1955, No. 113. (d) 1954. c. 33.

*Approved by the House of Commons and the Senate on 1st July 1969.

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Amendments of principal Order

3.—(1) Article 1(2) of the principal Order shall be amended by substituting for sub-paragraphs (i) and(ii) thereof the following sub-paragraph:—

"(i) a vehicle which would, but for this Order, be chargeable with excise duty under section 1 of the Act of 1954 and Schedule 1, 2 or 5 thereto, and in respect of which relief from customs duty has been afforded by virtue of the Customs Duty (Personal Reliefs) (No. 2) Order 1968(e), shall be exempt from excise duty for such period, not exceeding one year from the date of importation, as relief from customs duty shall continue to be afforded in respect of that vehicle;".

(2) Sub-paragraph (iv) of Article 1(2) shall be varied by deleting therefrom the words "not exceeding one year from the date of importation" and the words from "and shall be used" to the end of that sub-paragraph.

Revocation

4. The Motor Vehicles (International Circulation) (Amendment) (Northern Ireland) Order 1968(f) is hereby revoked.

GIVEN at Government House, Hillsborough, this 30th day of July 1969.

John L. O. Andrews W. K. Fitzsimmons Brian Faulkner

(e) S.I. 1968, No. 1559.

(f) S.R. & O. (N.I.) 1968, No. 186.

EXPLANATORY NOTE

(This note is not part of the Order but is intended to indicate its general purport.)

Article 3(1) substitutes for sub-paragraphs (i) and (ii) of Article 1(2) of the 1955 Order as varied by the 1962 Order a new sub-paragraph which combines the previous sub-paragraphs and contains a new reference to a statutory provision which has replaced earlier similar provisions.

Article 3(2) varies Article 1(2)(iv) of the 1955 Order as varied by the 1962 Order so as to relieve all foreign goods vehicles which are brought temporarily into Northern Ireland from the condition that to qualify for exemption from duty under the Vehicles (Excise) Act (Northern Ireland) 1954 they must not be used for reward or in connection with a trade or business and removes the one year limit of such exemption.