



Finance Act 1981

1981 CHAPTER 35

PART III

CAR TAX

16 Extension to motor cycles

- (1) Section 52 of the Finance Act 1972 (car tax) shall have effect with the following amendments, being amendments extending that tax to motor cycles.
- (2) In subsection (3) (definition of " chargeable vehicle ") the words " has three or more wheels " shall be omitted.
- (3) In subsection (4)(a) (excluded vehicles) for the words " vehicles capable of accommodating only one person " there shall be substituted the words " vehicles having three or more wheels and capable of accommodating only one person ".
- (4) This section shall be deemed to have come into force on 1st April 1981 but car tax shall not by virtue of this section be chargeable on any vehicle imported on or after that date if it was exported from the United Kingdom before that date and was before being exported registered under the Vehicles (Excise) Act 1971, the Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.

17 Import and export

- (1) For paragraph (b) of section 52(1) of the Finance Act 1972 (charge of car tax on vehicles made or registered in the United Kingdom by person not registered under Schedule 7 to that Act or under the corresponding provisions in force in the Isle of Man) there shall be substituted—
 - “(b) made or registered in, or imported into, the United Kingdom by any other person except a person registered under Schedule 7 to the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald).”
- (2) In paragraph 3 of Schedule 7 to that Act (persons by whom car tax is payable) after paragraph (a) there shall be inserted the words “and

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- (aa) if the vehicle is imported by a person not registered under this Schedule as if it were a duty of excise chargeable on importation ; and”.
- (3) The provisions of paragraph 3 of the said Schedule 7 as amended by subsection (2) above shall become sub-paragraph (1) and after that sub-paragraph there shall be inserted—
- “(2) Subject to sub-paragraph (3) below, the Customs and Excise Management Act 1979 and, except where the contrary intention appears, any other enactments (including provisions of regulations or other instruments having statutory effect) relating generally to excise duties on imported goods, whether passed or made before or after the passing of this Act, shall have effect, with such exceptions and adaptations as the Commissioners may by regulations prescribe, as if chargeable vehicles in respect of which tax is payable in accordance with sub-paragraph (1)(aa) above were liable to a duty of excise on importation and as if the tax were that duty.
- (3) The following enactments shall be excepted from those which are to have effect as mentioned in sub-paragraph (2) above—
- (a) sections 43(5), 125, 126 and 127(1) (« of the said Act of 1979;
- (b) the Customs and Excise Duties (General Reliefs) Act 1979; and
- (c) sections 8 and 9 of the Isle of Man Act 1979.”.
- (4) In paragraph 7 of the said Schedule 7 (relief for exported vehicles)—
- (a) there shall be omitted in sub-paragraph (a) the words " and was not registered before it was exported " and in sub-paragraph (b) the words " and is not registered "; and
- (b) after the words " repay it" there shall be inserted the words " subject, in the case of a vehicle registered before exportation, to such conditions as they think fit ".
- (5) In paragraph 9(1) of the said Schedule 7 (remission of tax on vehicles used outside the United Kingdom and Isle of Man) after the words " protection of the revenue " there shall be inserted the words " where the vehicle is imported after having been exported and tax was not remitted or repaid under paragraph 7 of this Schedule or ".
- (6) Subsections (1) to (4) above shall be deemed to have come into force on 1st April 1981.

18 Penalties

- (1) After paragraph 22(4) of Schedule 7 to the Finance Act 1972 (daily penalty of £10 for failure to comply with certain requirements) there shall be inserted—
- “(4A) Where the failure referred to in sub-paragraph (4) of this paragraph consists—
- (a) in not paying the tax due in respect of any period within the time required by regulations under paragraph 26 of this Schedule ; or
- (b) in not furnishing a return in respect of any period within the time required by any such regulations,
- that sub-paragraph shall have effect as if for £10 there were substituted (if it is greater) an amount equal to ½ per cent, of the tax due in respect of that period; and for that purpose the tax due shall, if the person concerned

has furnished a return, be taken to be the tax shown in the return as that for which he is accountable for that period and, in any other case, be taken to be such tax as has been assessed and notified to him under paragraph 17 of this Schedule.”.