



Finance Act 1981

1981 CHAPTER 35

PART III

CAR TAX

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

(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.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (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.