
STATUTORY INSTRUMENTS

1975 No. 1208

The Motor Vehicles (International Circulation) Order 1975

Excise exemption and documents for vehicles brought temporarily into Great Britain

Excise exemption and documents for vehicles brought temporarily into Northern Ireland

5A.—(1) The next following paragraph shall apply to a vehicle brought temporarily into Northern Ireland by a person resident outside the United Kingdom if the person bringing that vehicle into Northern Ireland—

- (a) satisfies a registration authority that he is resident outside the United Kingdom and that the vehicle is only temporarily in Northern Ireland, and
- (b) complies with any regulations made under paragraph (4) of this Article.

(2) A vehicle to which this paragraph applies shall be exempt from any duty of excise under the Northern Ireland Excise Act to the following extent:—

- (a) a vehicle which would, but for this Order, be chargeable with excise duty under section 1 of the Northern Ireland Excise Act and Schedule 1, 2 or 5 thereto, and in respect of which relief from customs duty has been afforded by virtue of Part 2 or Part 7 of the Customs Duty (Personal Reliefs) Order 1970, as amended, 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;
- (b) a vehicle which would, but for this Order, be chargeable with excise duty under section 1 of the Northern Ireland Excise Act and Schedule 2 thereto, and which is exempt from customs duty by virtue of the Temporary Importation (Commercial Vehicles and Aircraft) Regulations 1961 shall be exempt from excise duty for such period from the date of importation as that vehicle may remain so exempt from customs duty;
- (c) a vehicle which, if used for the conveyance of goods or burden, would, but for this Order, be chargeable with excise duty under section 1 of the Northern Ireland Excise Act and Schedule 3 or 4 thereto, and which is exempt from customs duty by virtue of the Temporary Importation (Commercial Vehicles and Aircraft) Regulations 1961 shall be exempt from excise duty for such period as that vehicle may remain so exempt from customs duty.

(3) A vehicle registered in the Isle of Man and brought temporarily into Northern Ireland by a person resident outside the United Kingdom shall be exempt from any duty of excise under the Northern Ireland Excise Act for a period not exceeding one year from the date of importation, if the person bringing that vehicle into Northern Ireland:—

- (a) satisfies a registration authority that he is resident outside the United Kingdom and that the vehicle is only temporarily in Northern Ireland, and
- (b) complies with any regulations made under paragraph (4) of this Article.

(4) The Secretary of State may by regulations having effect in Northern Ireland provide—

- (a) for the furnishing to a registration authority by a person who imports a vehicle to which either of the two last preceding paragraphs applies of such particulars as may be prescribed, and

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- (b) for the recording by a registration authority of any particulars which the Secretary of State may by the regulations direct to be recorded, and for the manner of such recording, and
 - (c) for the production to a registration authority of prescribed documents, and
 - (d) for the registration of vehicles which by virtue of this Article are exempt from excise duty and for the assignment of registration marks to, and for the issue of registration cards for, such vehicles.
- (5) The following provisions of the Northern Ireland Excise Act, that is to say:—
- (a) paragraphs (d) and (e) of section 23(1) as substituted by virtue of section 37(1) of, and paragraph 20 of Part I of Schedule 9 to, the Northern Ireland Excise Act (which enable the Secretary of State to make regulations as respects registration books for vehicles in respect of which excise licences are issued), and
 - (b) paragraph (f) of the said section 23(1) (which enables the Secretary of State to make regulations as to the display on a vehicle of the registration mark assigned to it), and
 - (c) section 26 (which relates to forgery of licences, registration marks or registration documents),

shall apply in relation to a registration card issued, or a registration mark assigned, in pursuance of this Article as they apply in relation to a registration book or registration document issued, or a registration mark assigned, under the Northern Ireland Excise Act.

(6) If regulations under this Article provide for the assignment of a registration mark on production of some document relating to a vehicle which is exempt from excise duty by virtue of this Article, then paragraph (d) of the said section 23(1) shall apply in relation to that document so as to authorise the Secretary of State to make regulations under that section requiring the production of that document for inspection by persons of classes prescribed by regulations made under that section.

(7) Paragraphs (d) and (f) of the said section 23(1), and section 26 of the Northern Ireland Excise Act shall, in Northern Ireland, apply in like manner in relation to a registration card issued, or a registration mark assigned, in pursuance of provisions corresponding to paragraph (4) of this Article in Great Britain.

(8) In relation to a motor vehicle brought temporarily into Northern Ireland by a person resident outside the United Kingdom, references in section 19 of the Northern Ireland Excise Act and in the said section 23(1) thereof to registration marks shall, where appropriate, include references to nationality signs.

(9) In this Article—

“the Northern Ireland Excise Act” means the Vehicles (Excise) Act (Northern Ireland) 1972 as that Act has effect subject to the provisions of Article 2(1) of, and Schedule 1 to, the Northern Ireland (Modification of Enactments—No. 1) Order 1973;

“the date of importation”, in relation to a vehicle, means the date on which that vehicle was last brought into the United Kingdom;

“registration authority” means the Royal Automobile Club or the Automobile Association;

and reference to registration marks shall, where appropriate, include references to nationality signs.

(10) Nothing in regulations made or deemed to have been made under this Article shall apply to any person bringing a motor vehicle into Northern Ireland from the Republic of Ireland who complies with the provisions of the Motor Car (Irish Circulation) (Northern Ireland) Regulations 1925(1)

(1) (1925 p. 304).

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Commencement Information

II [Art. 5A](#) in operation at 2.8.1975, see [art. 9\(2\)](#)

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Changes and effects yet to be applied to :

- art. 5A revoked by [S.I. 1996/1929 art. 6\(5\)](#)
- art. 5A(2)(a) substituted by [S.I. 1985/459 art. 5\(2\)\(a\)](#)
- art. 5A(4)(b) substituted by [S.I. 1985/459 art. 5\(2\)\(b\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- art. 1(1)-(1D) substituted for art. 1(1) by [S.I. 1980/1095 art. 3](#)
- art. 1(1)-(1E) substituted for art. 1(1) by [S.I. 2019/563 art. 2\(2\)\(a\)](#)
- art. 1(9)(10) inserted by [S.I. 1989/993 art. 3](#)
- art. 2(2)(i) words inserted by [S.I. 1996/1929 art. 4\(1\)](#)
- art. 2(2A) inserted by [S.I. 1985/459 art. 3\(a\)](#)
- art. 2(3)(a) words inserted by [S.I. 1996/1929 art. 4\(1\)](#)
- art. 2(3)(a) words substituted by [S.I. 1991/771 art. 2\(c\)](#)
- art. 2(3)(b) words substituted by [S.I. 1991/771 art. 2\(c\)](#)
- art. 2(4)(a) words inserted by [S.I. 1996/1929 art. 4\(1\)](#)
- art. 2(4)(a) words substituted by [S.I. 2004/1992 art. 4\(5\)\(b\)](#)
- art. 2(4)(b) words substituted by [S.I. 1996/1974 Sch. 5 para. 1\(3\)](#)
- art. 2(8) words inserted by [S.I. 1989/993 art. 6\(3\)](#)
- art. 2(8) words inserted by [S.I. 2019/563 art. 2\(3\)\(c\)](#)
- art. 3(1)(c) and word inserted by [S.I. 1985/459 art. 4\(a\)](#)
- art. 5(2)(b)(iii) words substituted by [S.I. 2010/771 art. 3\(2\)](#)
- art. 5(2)(c)(ii) substituted by [S.I. 2018/1295 reg. 6\(2\)\(a\)\(iii\)](#)
- art. 5(2)(c)(ii) words substituted by [S.I. 2020/818 Sch. 6 para. 5\(2\)](#)
- art. 5(2)(e) inserted by [S.I. 2022/845 art. 2\(2\)](#)
- art. 5(2)(aa) inserted by [S.I. 2018/1295 reg. 6\(2\)\(a\)\(ii\)](#)
- art. 5(2A)-(2D) inserted by [S.I. 2018/1295 reg. 6\(2\)\(b\)](#)
- art. 5(10) inserted by [S.I. 1996/1929 art. 6\(4\)](#)