

1980 No. 182**CAR TAX****The Car Tax (Isle of Man) Order 1980**

Made - - - - - 13th February 1980

Coming into Operation 1st April 1980

At the Court at Buckingham Palace, the 13th day of February 1980

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Agreement^(a) between the government of the United Kingdom and the government of the Isle of Man was signed in London on 15th October 1979 whereby both countries are to be treated as a single area for the purposes of car tax charged under the Finance Act 1972^(b) and car tax charged under the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald)^(c).

Now, therefore, Her Majesty, in pursuance of section 7 of the Isle of Man Act 1979^(d) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Car Tax (Isle of Man) Order 1980 and shall come into operation on 1st April 1980.

(2) In this Order—

“the United Kingdom Act” means the Finance Act 1972 and

“the Manx Act” means the Value Added Tax and Other Taxes Act 1973 and any other word or expression used in this Order to which meaning is given in or under section 52 of the United Kingdom Act shall have, except where the context otherwise requires, the same meaning in this Order as in or under that section.

(3) For the purposes of this Order, the Interpretation Act 1978^(e) shall apply to the Manx Act and to any instrument of a legislative character made thereunder as if the Manx Act were an Act of Parliament.

(4) The modifications provided for by this Order shall have effect only for the purposes of the Agreement between the government of the United Kingdom and the government of the Isle of Man, signed in London on 15th October 1979, whereby both countries are to be treated as a single area for the purposes of tax chargeable under section 52 of the United Kingdom Act and car tax chargeable under section 48 of the Manx Act.

(a) Cmnd. 7747.

(b) 1972 c. 41.

(c) Acts of Tynwald 1973 c. 1.

(d) 1979 c. 58.

(e) 1978 c. 30

2.—(1) Any chargeable vehicle removed to the Isle of Man from the United Kingdom shall be deemed for the purposes of section 52 of the United Kingdom Act not to be exported from the United Kingdom.

(2) The exportation from the Isle of Man of any chargeable vehicle which has been removed to the Isle of Man from the United Kingdom shall be deemed for the purposes of section 52 of the United Kingdom Act to be an exportation of that vehicle from the United Kingdom.

3.—(1) Except as provided in paragraph (2) below, any chargeable vehicle which is removed to the United Kingdom from the Isle of Man shall be deemed for the purposes of section 52 of the United Kingdom Act not to be imported into the United Kingdom.

(2) Paragraph (1) above does not apply to—

(a) any vehicle on which car tax chargeable under section 48 of the Manx Act has either not been paid or has been paid at a rate less than that which would have applied if that vehicle had been charged with tax under section 52 of the United Kingdom Act; and

(b) any vehicle on which tax chargeable under section 52 of the United Kingdom Act or car tax chargeable under section 48 of the Manx Act has been remitted or repaid, where such remission or repayment was subject to a condition which has not been complied with.

(3) Where paragraph (1) above does not apply, the amount of tax chargeable under section 52 of the United Kingdom Act on the chargeable vehicle shall be reduced by an amount equal to any car tax already paid under section 48 of the Manx Act in respect of that vehicle.

4.—(1) The enactments specified in Schedule 1 to this Order shall have effect as if modified in accordance with that Schedule.

(2) The Regulations specified in Schedule 2 to this Order shall have effect as if modified in accordance with that Schedule.

(3) The modifications specified in paragraphs (1) and (2) above shall take effect immediately after the revocations referred to in Article 5 of this Order.

5. The Car Tax (United Kingdom and Isle of Man) Order 1973(a), the Car Tax (United Kingdom and Isle of Man) (No. 2) Order 1973(b), the Car Tax (United Kingdom and Isle of Man) Order 1975(c) and the Car Tax (United Kingdom and Isle of Man) Order 1977(d) are hereby revoked.

N. E. Leigh,
Clerk of the Privy Council.

(a) S.I. 1973/594.
(c) S.I. 1975/2157.

(b) S.I. 1973/1748.
(d) S.I. 1977/817.

SCHEDULE 1

The Finance Act 1972(a)

1. In section 52—

(a) for subsection (1) substitute—

“(1) A tax, to be known as car tax, shall be charged after 31st March 1973 on all chargeable vehicles—

(a) made or registered in the United Kingdom or the Isle of Man by a person registered under Schedule 7 to this Act; and

(b) made or registered in the United Kingdom by any other person, except a person registered under Schedule 7 to the Manx Act.”; and

(b) for subsection (10) substitute—

“(10) In this section (in relation to vehicles) “registered” means registered under the Vehicles (Excise) Act 1971(b), the Licensing and Registration of Vehicles Act 1969 (an Act of Tynwald)(c) or any corresponding enactment of the Parliament of Northern Ireland for the time being in force.”.

2. In Schedule 7—

(a) in paragraph 1, for “means car tax” substitute “except where the context otherwise requires means car tax chargeable under section 52 of this Act”;

(b) in paragraph 7(d)—

(i) for the words “remit the tax on the vehicle or, if the tax” substitute “, except in so far as already done by the Isle of Man Finance Board, remit the tax chargeable under section 52 of this Act or car tax chargeable under section 48 of the Manx Act on the vehicle or, if the tax chargeable under either of those sections”, and

(ii) for “the United Kingdom” substitute “both the United Kingdom and the Isle of Man”;

(c) In paragraph 8(e)—

(i) in sub-paragraph (1)—

(A) after “United Kingdom”, where first occurring, insert “or the Isle of Man”,

(B) after “United Kingdom”, where secondly occurring, insert “and the Isle of Man”,

(C) for the words “revenue, remit the tax on the vehicle or, if the tax” substitute “revenue and except in so far as already done by the Isle of Man Finance Board, remit the tax chargeable under section 52 of this Act or car tax chargeable under section 48 of the Manx Act or if the tax chargeable under either of those sections”, and

(D) for “the tax”, where thirdly occurring, substitute “it”, and

(ii) in sub-paragraph (2)—

(A) after “tax”, where first occurring, insert “chargeable under section 52 of this Act or car tax chargeable under section 48 of the Manx Act”,

(B) after “United Kingdom”, wherever occurring, insert “or the Isle of Man”, and

(C) after “tax”, where secondly occurring, insert “chargeable under either of those sections”;

(a) 1972 c. 41.

(b) 1971 c. 10.

(c) Acts of Tynwald 1969 c. 1.

(d) paragraph 7 was substituted by section 23 of the Finance (No. 2) Act 1975 (c. 45).

(e) paragraph 8 was amended by section 23 of the Finance (No. 2) Act 1975 (c. 45).

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- (d) in paragraph 9(1) and the cross-heading above it, after “United Kingdom” insert “and the Isle of Man”;
- (e) in paragraph 15—
- (i) in sub-paragraph (1), after “person” insert “, other than a person registered under Schedule 7 to the Manx Act”,
 - (ii) in sub-paragraph (2), after “person”, where first occurring, insert “, other than a person registered under Schedule 7 to the Manx Act”, and
 - (iii) after sub-paragraph (2) insert the following sub-paragraph—

“(2A) Where a person, who is or was required to notify the Commissioners under sub-paragraph (2) above, has premises in the Isle of Man, he may notify the Isle of Man Finance Board and such notification shall be deemed for the purposes of that sub-paragraph to be notification to the Commissioners.”;
- (f) in paragraph 19—
- (i) in sub-paragraph (1), after “Schedule”, where first occurring, insert “or Schedule 7 to the Manx Act”, and
 - (ii) in sub-paragraph (2), after “tax” insert “chargeable under section 52 of this Act or car tax chargeable under section 48 of the Manx Act”;
- (g) in paragraph 20(2)—
- (i) after “who” insert “, in the United Kingdom,”, and
 - (ii) after “Schedule” insert “or Schedule 7 to the Manx Act”; and
- (h) in paragraph 27—
- (i) in sub-paragraph (b), after “it” insert “under section 52 of this Act or car tax chargeable under section 48 of the Manx Act”, and
 - (ii) in sub-paragraph (c), after “tax” insert “or car tax so chargeable”.

SCHEDULE 2

The Car Tax Regulations 1972(a)

1. In Regulation 1(3), in the definition of "tax", after "car tax" insert "chargeable under section 52 of the Act".
2. In Regulation 2(c), after "United Kingdom" insert "and the Isle of Man".
3. In Regulation 3(f), after "Regulations" insert "or the corresponding provision made under the Manx Act".
4. In Regulation 7(1), after "registered person", wherever occurring, insert "or a person registered under the Manx Act".
5. In Regulation 10—
 - (a) in paragraph (1)—
 - (i) except in sub-paragraph (c), after "United Kingdom", wherever occurring, insert "or the Isle of Man", and
 - (ii) in sub-paragraph (c), after "United Kingdom", wherever occurring, insert "and the Isle of Man";
 - (b) in paragraph (2), after "United Kingdom" insert "and the Isle of Man"; and
 - (c) in paragraph (3), after "United Kingdom" insert "or the Isle of Man".
6. In Regulation 10A—
 - (a) in paragraph (1)—
 - (i) after "United Kingdom", where first occurring, insert "or the Isle of Man",
 - (ii) in sub-paragraph (b)—
 - (A) after "United Kingdom", where first occurring, insert "and the Isle of Man", and
 - (B) after "United Kingdom", where secondly occurring, insert "or the Isle of Man", and
 - (iii) in sub-paragraph (d), after "United Kingdom", wherever occurring, insert "or the Isle of Man"; and
 - (b) in paragraphs (3), (5) and (6), after "United Kingdom", wherever occurring, insert "or the Isle of Man".
7. In Regulation 10B(1)—
 - (a) after "United Kingdom", where first occurring, insert "or the Isle of Man"; and
 - (b) in sub-paragraph (a), after "United Kingdom" insert "and the Isle of Man".
8. In Regulation 10C—
 - (a) after "United Kingdom", where first occurring, insert "and the Isle of Man"; and
 - (b) in paragraph (6), after "United Kingdom" insert "or the Isle of Man".

The Car Tax (Sale or Return) Regulations 1976(b)

9. In Regulation 2(c)—
 - (a) after "vehicle" insert "in the United Kingdom"; and
 - (b) after "duty" insert "or, in the Isle of Man, under the Licensing and Registration of Vehicles Act 1969 (an Act of Tynwald) (c)".

(a) S.I. 1972/1345, amended by S.I. 1973/418.

(b) S.I. 1976/91.

(c) Acts of Tynwald 1969 c. 1.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order is made under section 7 of the Isle of Man Act 1979 and makes provision for implementing the Agreement between the government of the United Kingdom and the government of the Isle of Man, signed in London on 15th October 1979, by providing for modification of various provisions relating to car tax, enabling both countries to be treated as a single area for the purposes of that tax.