
STATUTORY INSTRUMENTS

1991 No. 1755

CAR TAX

The Car Tax (Amendment) Regulations 1991

<i>Made</i>	- - - -	<i>26th July 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th July 1991</i>
<i>Coming into force</i>	- -	<i>16th August 1991</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7(4A) of, and paragraph 12 of Schedule 1 to, the Car Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Car Tax (Amendment) Regulations 1991 and shall come into force on 16th August 1991.
2. The Car Tax Regulations 1985⁽²⁾ shall be amended as follows.
3. For the heading to Part VI there shall be substituted the heading “REMISSION AND REPAYMENT OF TAX”.
4. After regulation 23 there shall be inserted—

“Registered persons and vehicles undergoing examination or tests

23A.—(1) Subject to the provisions of this regulation, the Commissioners may remit the tax on any vehicle or, if the tax has been paid, repay it, where—

- (a) a registered person—
 - (i) makes the vehicle in the United Kingdom and appropriates it to his own use,
 - (ii) imports the vehicle into the United Kingdom and registers it, or
 - (iii) acquires the vehicle in the United Kingdom in an unused condition from another,and, at the time he appropriates, registers or, as the case may be, acquires the vehicle he intends it to be used only by him or on his behalf and only to undergo examination or tests for the purpose of industrial or commercial research; and
- (b) such examination or tests do not constitute a sales promotion.

(1) 1983 c. 53; section 7(4A) was inserted by section 20 of the Finance Act 1991 (c. 31); section 9 defines “the Commissioners” as meaning the Commissioners of Customs and Excise.
(2) S.I.1985/1737, to which there are amendments not relevant to these Regulations.

(2) Where paragraph (1)(a)(iii) above applies, repayment of the tax shall not be made unless the registered person holds documentary evidence of the amount of tax paid.

(3) Where the tax has been remitted or repaid under this regulation, it shall be a condition that the vehicle is—

- (a) identified in a record which relates only to vehicles in respect of which tax has been remitted or repaid under this regulation;
- (b) used only in accordance with the intention mentioned in paragraph (1)(a) above; and
- (c) either—
 - (i) destroyed during the course or at the conclusion of the examination or tests, or
 - (ii) returned to production or stock at the conclusion of the examination or tests.”

New King's Beam House,
22 Upper Ground,
London,
SE1 9PJ
26th July 1991

Diana Seammen
Commissioner of Customs and Excise

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Car Tax Regulations 1985. They introduce a new regulation 23A which provides, subject to conditions, for car tax to be remitted or repaid where a vehicle is to be used only by a person registered for car tax or on his behalf and only for the purpose of industrial or commercial research.