

**Status:** *This is the original version (as it was originally made).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.