
STATUTORY INSTRUMENTS

1996 No. 1929

The Motor Vehicles (International Circulation) (Amendment) Order 1996

Vehicle excise exemption

5. For article 5(2) of the principal Order there shall be substituted the following:—

“A vehicle to which this paragraph applies, and to which the temporary importation arrangements referred to in the Council Regulation on temporary importation from third countries do not apply and which would, but for this Order, be chargeable with excise duty under the Excise Act, shall be exempt from any duty of excise under that Act to the following extent:—

- (a) in the case of a vehicle to which the Council Directive on the temporary importation of a private vehicle from another member State applies, the vehicle shall be exempt from excise duty if its importation is in accordance with the provisions of that Directive and it shall continue to be so exempt for as long as those provisions continue to be satisfied;
- (b) in a case of a vehicle being used for, or in connection with,—
 - (i) international carriage within the scope of the Council Regulation on common rules for the international carriage of passengers by coach and bus or the Council Regulation on access to the market in the carriage of goods within the Community, or
 - (ii) a cabotage transport operation within the scope of the Council Regulation on passenger transport cabotage or the Council Regulation on goods transport cabotage, or
 - (iii) a type of carriage which is exempt from any Community authorisation and from any carriage authorisation under the First Council Directive on the establishment of common rules for certain types of carriage of goods by road,

the vehicle shall be exempt from excise duty if and so long as the vehicle is being so used in accordance with whichever of those instruments is applicable to the use of the vehicle.”