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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends Article 5 of the Motor Vehicles (International Circulation) Order 1975, which exempts from excise duty certain vehicles brought temporarily into the United Kingdom.

Relief from excise duty is already available under article 5(2)(b) and (c) to vehicles used for goods transport cabotage (domestic goods operations by operators registered in a member State) within the scope of Regulation EC No.1072/2009 of the European parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market (OJ L300 72,14.11.2009).

Relief is also available under a modification provided by section 79 of the Finance Act 2022 which provided for a temporary relief under article 5(2)(d).

This Order provides for an exemption from the requirement to pay vehicle excise duty for vehicles that are used by hauliers using specifically constructed or adapted vehicles to carry the property and equipment for theatrical, musical, film or circus performances within Great Britain.

No impact assessment has been carried out because this instrument is not a regulatory provision.

An Explanatory Memorandum is published alongside the instrument on [www.legislation.gov.uk](http://www.legislation.gov.uk).