

**2022 No. 845**

**ROAD TRAFFIC**

**The Motor Vehicles (International Circulation) (Amendment)  
Order 2022**

*Made* - - - - - *19th July 2022*

*Coming into force* *20th July 2022*

At the Court at Windsor Castle, the 19th day of July 2022

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before Parliament in accordance with section 1(5) of the Motor Vehicles (International Circulation) Act 1952(a) and approved by a resolution of each House of Parliament.

Her Majesty, in exercise of the powers conferred on Her by section 1(1), (2)(b) and (4) of the Motor Vehicles (International Circulation) Act 1952 as extended by article 14(1) of, and paragraph 16 of Schedule 5 to, the Northern Ireland (Modification of Enactments—No. 1) Order 1973(b), is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered as follows.

**Citation, commencement and extent**

**1.**—(1) This Order may be cited as the Motor Vehicles (International Circulation) (Amendment) Order 2022 and comes into force on the day after the day on which it is made.

(2) This Order extends to England and Wales and Scotland.

---

(a) 1952 c. 39. By virtue of section 8 of the Road Traffic (Amendment) Act 1967 (c. 70), the power under section 1 to make provision modifying an enactment relating to motor vehicles includes power to make provision corresponding to any such enactment.

(b) S.I. 1973/2163 (1973 III, p. 7541) The instrument remains in force by virtue of section 95(1) of the Northern Ireland Act 1998 (c. 47).

## Amendment of Order

2.—(1) The Motor Vehicles (International Circulation) Order 1975<sup>(a)</sup> is amended as follows.

(2) In Article 5 (excise exemption and documents for vehicles brought temporarily into the United Kingdom), after paragraph (2)(d) insert—

“(e) in a case of a vehicle being used for or in connection with operation in Great Britain that is not exempt from excise duty under sub-paragraph (b), (c) or (d), the vehicle shall be exempt from excise duty so long as—

- (i) that operation consists of national carriage for hire or reward by a haulier who is a holder of a Community licence or an authorisation issued by the relevant authority in the country of establishment and whose driver, if a national of a country which is not a member State, holds a driver attestation;
- (ii) the vehicle has been specifically designed or substantially modified to carry goods set out in subparagraph (iii);
- (iii) the goods being carried are property, equipment or animals being carried to or from theatrical, musical, film or circus performances or sporting events, exhibitions or fairs, or to or from the making of radio or television broadcasts or films;” and”
- (iv) the goods being carried are loaded or unloaded or reloaded within Great Britain in an unaltered state.”.

*Richard Tilbrook*  
Clerk of the Privy Council

## 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).

---

(a) S.I. 1975 No. 1208 modified by S.I. 2013/3150 and section 79 of the Finance Act 2022 (2022 c. 3) The power under section 1 has also been amended to extend provisions to Northern Ireland (S.I. 1973/2163), but that amendment is not relevant to this Order. Section 79 of the Finance Act 2022 provides for a subparagraph (d) as a modification and this will no longer have effect after 30th April 2022 or if extended, no later than the 31st December 2022.

---

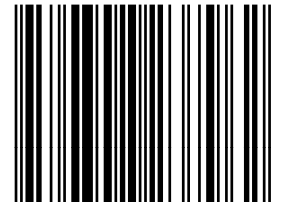
© Crown copyright 2022

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£4.90

<http://www.legislation.gov.uk/id/uksi/2022/845>

ISBN 978-0-34-823796-2



9 780348 237962