
 S T A T U T O R Y I N S T R U M E N T S

1976 No. 91

CAR TAX

The Car Tax (Sale or Return) Regulations 1976

Made - - - - - 23rd January 1976

*Laid before the
House of Commons* - 4th February 1976

Coming into Operation 1st March 1976

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by paragraphs 4(1)(b) and 26(1) of Schedule 7 to the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Car Tax (Sale or Return) Regulations 1976 and shall come into operation on 1st March 1976.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

2. Where a registered person delivers a chargeable vehicle under an agreement providing for its sale or return then, whether or not the person to whom it is so delivered delivers the vehicle to some other party under a further agreement for sale or return and notwithstanding any other event upon which it ceases to be the property of that registered person in accordance with the terms of that agreement with him, any one of the following events shall be treated for the purposes of car tax as an event upon which the vehicle ceases to be his property:

- (a) the acceptance by a customer of an offer for sale of the vehicle when the offer is made by a person to whom it is so delivered;
- (b) the acceptance by a person to whom it is so delivered of an offer to purchase the vehicle when the offer is made by a customer;
- (c) the despatch by hand or by post of an application for the registration of the vehicle under any enactment relating to vehicle excise duty;
- (d) the commencement of, the despatch of the vehicle to another party for, or the giving of written instructions for, any alteration, adaptation or addition to the vehicle or the equipment fitted to it, other than—
 - (i) maintenance or repair,
 - (ii) the addition of any “slip-on” type of accessory for sales promotion, or
 - (iii) any alteration, adaptation or addition carried out on the instructions of the registered person;

(a) 1972 c. 41.

(b) 1889 c. 63.

- (e) the hiring out of the vehicle or the making of it the subject of a legally enforceable hiring agreement;
- (f) the making of the vehicle the subject of a legally enforceable hire purchase agreement, credit sale agreement, charge, lien or bill of sale other than a charge or lien created by the registered person;
- (g) the use of the vehicle on the public road for demonstration purposes or its use for any purpose otherwise than for display by a person to whom it is so delivered;
- (h) the purchase of the vehicle by a person to whom it is so delivered or the appropriation of it by him as stock or to his own use or that of any other person;
- (i) the transfer of the vehicle by the person to whom it is so delivered to another person otherwise than under an agreement for sale or return made with the consent of the registered person;
- (j) the expiry of 365 days, or such longer period as the Commissioners may allow generally or in any particular case, after the date of the first delivery of the vehicle from the premises of the registered person under the agreement;
- (k) the doing of any act by a person to whom it is so delivered which is inconsistent with his right or ability to return the vehicle.

Dorothy Johnstone,
Commissioner of Customs and Excise

23rd January 1976.

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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations made under Schedule 7 to the Finance Act 1972 provide for a chargeable vehicle which has been delivered by a registered person under a sale or return agreement to be treated as ceasing to be his property when any one of specified events occurs.

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