

1986 No. 1467

ROAD TRAFFIC

The Road Vehicles (Exemptions from Duty) Regulations 1986

<i>Made</i> - - - -	26th August 1986
<i>Laid before Parliament</i>	4th September 1986
<i>Coming into Operation</i>	1st October 1986

The Secretary of State for Transport, in exercise of the powers conferred by section 7(3A) of the Vehicles (Excise) Act 1971(a), and of all other enabling powers, hereby makes the following Regulations:—

Citation, commencement and interpretation

1. These Regulations may be cited as the Road Vehicles (Exemptions from Duty) Regulations 1986 and shall come into operation on 1st October 1986.

2.— (1) In these Regulations—

“the 1971 Act” means the Vehicles (Excise) Act 1971;

“dependant” means any of the following members of an entitled person’s household, namely, his spouse, or any other person wholly or mainly maintained by him or in his custody, charge or care;

“entitled person” means a person falling within paragraph (a) or (b) of regulation 3;

“member of a visiting force” means a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country specified in Part I of the Schedule to these Regulations, which is for the time being present in the United Kingdom on the invitation of Her Majesty’s Government, and shall include a person for the time being recognised by the Secretary of State as a member of a civilian component of such force;

“member of a headquarters or organisation” means a member of any country’s military forces, except a member of Her Majesty’s United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any headquarters or organisation specified in Part II of the Schedule to these Regulations, and shall include a person for the time being recognised by the Secretary of State as a civilian member of such headquarters or organisation.

(2) Any reference in these Regulations to a numbered regulation is a

(a) 1971 c. 10; section 7(3A) was inserted by the Finance Act 1986 (c. 41), Schedule 2, Part I, paragraph 3.

reference to the regulation having that number in these Regulations, except where otherwise expressly provided.

Exemption from duty

3. Subject to regulations 4 and 5, a mechanically propelled vehicle shall not be chargeable with any duty under the 1971 Act if it has been imported into any part of the United Kingdom other than Northern Ireland by or on behalf of—

- (a) a member of a visiting force;
- (b) a member of a headquarters or organisation; or
- (c) a dependant of a person falling within paragraph (a) or (b) of this regulation,

and if there is produced in relation to the vehicle evidence that the person importing it has not been required to pay any duty or tax chargeable in respect of its import.

Period of exemption

4. An exemption from duty pursuant to regulation 3 shall subsist only for a period of 12 months commencing on the date on which the first vehicle licence is issued under the 1971 Act for the vehicle in respect of which the exemption is claimed.

Conditions to be observed during period of exemption

5. During the period prescribed by regulation 4, the owner of or, as the case may be, the person keeping the vehicle in respect of which the exemption is claimed shall comply with the provisions of Part II and Part III of the Road Vehicles (Registration and Licensing) Regulations 1971(a) (being provisions as to the licensing and registration of mechanically propelled vehicles, and as to the exhibition of licences and the form and display of registration marks).

Cessation of exemption

6. An exemption from duty pursuant to regulation 3 shall cease to apply if, at any time during the period prescribed by regulation 4, the person who imported the vehicle in respect of which the exemption is claimed becomes liable to pay any duty or tax chargeable in respect of the import of that vehicle.

Signed by authority of
the Secretary of State.

26th August 1986.

Caithness,
Parliamentary Under Secretary
of State,
Department of Transport.

(a) S.I. 1971/450; Part II was amended by S.I. 1973/870, 1976/1680 and 2089, 1977/230, 1981/366, 1982/1802, 1983/1248 and 1986/607 and 1177; and Part III by S.I. 1972/1865, 1975/1089, 1976/1680 and 1984/814.

Regulation 2(1)

SCHEDULE

PART I

LIST OF COUNTRIES

Antigua and Barbuda	Malta
Australia	Mauritius
Bahamas	Nauru
Bangladesh	Netherlands
Barbados	New Zealand
Belgium	Nigeria
Belize	Norway
Botswana	Pakistan
Burma	Papua New Guinea
Canada	Portugal
Cyprus	Saint Lucia
Denmark	Saint Vincent and the Grenadines
Dominica	Seychelles
Fiji	Sierra Leone
France	Singapore
Gambia	Spain
Germany, Federal Republic of	Solomon Islands
Ghana	South Africa
Greece	Sri Lanka
Grenada	Swaziland
Guyana	Tanzania
Iceland	Tonga
India	Trinidad and Tobago
Italy	Turkey
Jamaica	Tuvalu
Jordan	
Kenya	Uganda
Kiribati	United States of America
Lesotho	Vanuatu
Luxembourg	Western Samoa
Malawi	Zambia
Malaysia	Zimbabwe

PART II

LIST OF HEADQUARTERS AND ORGANISATIONS

The Supreme Headquarters Allied Powers Europe (SHAPE)
 The Headquarters of the Supreme Allied Commander, Europe (SACEUR)
 The Headquarters of the Supreme Allied Commander Atlantic (SACLANT)
 The Headquarters of the Allied Commander in Chief Channel (CINCHAN)
 The Channel Committee (CHANCOMTEE)
 The Headquarters of the Commander of the Allied Maritime Air Force,
 Channel (COMMAIRCHAN)
 The Headquarters of the Commander in Chief of the Eastern Atlantic Area
 (CINCEASTLANT)
 The Headquarters of the Commander in Chief United Kingdom Air (CINCUKAIR)

The Headquarters of the Commander of the Maritime Air Eastern Atlantic Area (COMMAIREASTLANT)
The Headquarters of the Commander Submarines, East Atlantic (COMSUBEASTLANT)

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide (regulation 3) for mechanically propelled vehicles to be exempt from the duty chargeable under the Vehicles (Excise) Act 1971 when they are imported into Great Britain by—

- (a) a member of a visiting force;
- (b) a member of a headquarters or organisation; or
- (c) a person who is a dependant of such a member,

and no customs duty or tax is payable in respect of the import.

The exemption lasts for a period of 12 months only (regulation 4); during the period of exemption the owner or keeper of the vehicle must comply with the provisions of Parts II and III of the Road Vehicles (Registration and Licensing) Regulations 1971, being provisions relating to the licensing and registration of mechanically propelled vehicles, and the display of licences and the form and display of registration marks (regulation 5); and the exemption is lost if, during the 12 month period, the person who imported the vehicle becomes liable to pay customs duty or tax in respect of its import (regulation 6).

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