

1973 No. 594

CAR TAX**The Car Tax (United Kingdom and Isle of Man) Order 1973***Made - - - - 29th March 1973**Coming into Operation 1st April 1973*

At the Court at Buckingham Palace, the 29th day of March 1973

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Act of Tynwald entitled the Value Added Tax and Other Taxes Act 1973(a) has been passed making, in relation to the Isle of Man, provision similar to the provision made by section 52 of the Finance Act 1972(b) with respect to the car tax:

Now, therefore, Her Majesty, in pursuance of paragraph 28 of Schedule 7 to the Finance Act 1972 and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Car Tax (United Kingdom and Isle of Man) Order 1973 and shall come into operation on 1st April 1973.

(2) In this Order—

“the United Kingdom Act” means the Finance Act 1972.

“the Isle of Man Act” means the Value Added Tax and Other Taxes Act 1973.

(3) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) The removal of a chargeable vehicle from the United Kingdom into the Isle of Man or from the Isle of Man into the United Kingdom shall not be treated for the purposes of either section 52 of the United Kingdom Act or Part II of the Isle of Man Act as an importation or exportation of the vehicle.

(2) The exportation from the Isle of Man of any chargeable vehicle which has been removed into the Isle of Man from the United Kingdom shall be treated for the purposes of section 52 of the United Kingdom Act as an exportation of that vehicle from the United Kingdom and the exportation from the United Kingdom of any chargeable vehicle which has been removed into the United Kingdom from the Isle of Man shall be treated for the purposes of Part II of the Isle of Man Act as an exportation of that vehicle from the Isle of Man.

(a) Acts of Tynwald 1973 Ch. 17.

(b) 1972 c. 41.

(c) 1889 c. 63.

3. Car tax charged under section 52 of the United Kingdom Act or under Part II of the Isle of Man Act shall not be charged under both Acts in respect of the same vehicle.

4. When a person is liable to be registered both under paragraph 15(1) of Schedule 7 to the United Kingdom Act and under paragraph 15(1) of Schedule 7 to the Isle of Man Act, the Commissioners shall register him under one or other of those Acts, as they may determine, but not under both.

5.—(1) Paragraph 8(1) of Schedule 7 to the United Kingdom Act shall have effect as if for the words “United Kingdom” in the first place where they occur there were substituted “United Kingdom or the Isle of Man” and in the second place where they occur there were substituted “United Kingdom and the Isle of Man”.

(2) Paragraph 8(2) of Schedule 7 to the United Kingdom Act shall have effect as if for the words “United Kingdom” wherever they occur there were substituted “United Kingdom or the Isle of Man”.

(3) Paragraph 9(1) of Schedule 7 to the United Kingdom Act shall have effect as if for the words “United Kingdom” there were substituted “United Kingdom and the Isle of Man”.

6.—(1) Paragraph 8(1) of Schedule 7 to the Isle of Man Act shall have effect as if for the words “Isle of Man” in the first place where they occur there were substituted “Isle of Man or the United Kingdom” and in the second place where they occur there were substituted “Isle of Man and the United Kingdom”.

(2) Paragraph 8(2) of Schedule 7 to the Isle of Man Act shall have effect as if for the words “Isle of Man” wherever they occur there were substituted “Isle of Man or the United Kingdom”.

(3) Paragraph 9(1) of Schedule 7 to the Isle of Man Act shall have effect as if for the words “Isle of Man” there were substituted “Isle of Man and the United Kingdom”.

7. In the Car Tax Regulations 1972(a)—

(1) In Regulation 2(c) for the words “United Kingdom” there shall be substituted “United Kingdom and the Isle of Man”.

(2) In Regulation 10(1) for the words “United Kingdom” there shall be substituted “United Kingdom or the Isle of Man”.

(3) In Regulation 10, in paragraph (1)(a) thereof, for the words “United Kingdom” wherever they occur there shall be substituted “United Kingdom or the Isle of Man”.

(4) In Regulation 10, in paragraph (1)(c) thereof, for the words “United Kingdom” wherever they occur there shall be substituted “United Kingdom and the Isle of Man”.

(5) In Regulation 10(2) for the words “United Kingdom” there shall be substituted “United Kingdom and the Isle of Man”.

(6) In Regulation 10(3) for the words “United Kingdom” there shall be substituted “United Kingdom or the Isle of Man”.

8. In the Car Tax (Amendment) Regulations 1973(a)—

(1) In Regulation 2 for the words “United Kingdom” wherever they occur there shall be substituted “United Kingdom or the Isle of Man”.

(2) In Regulation 3—

- (a) for the words “United Kingdom” in new Regulation 10A(1) there shall be substituted “United Kingdom or the Isle of Man”;
- (b) for the words “United Kingdom” in new Regulation 10A(1)(b) in the first place where they occur there shall be substituted “United Kingdom and the Isle of Man”, and for the words “United Kingdom” in the second place where they occur there shall be substituted “United Kingdom or the Isle of Man”;
- (c) for the words “United Kingdom” in new Regulation 10A(1)(d) wherever they occur there shall be substituted “United Kingdom or the Isle of Man”;
- (d) for the words “United Kingdom” in new Regulation 10A(3) there shall be substituted “United Kingdom or the Isle of Man”;
- (e) for the words “United Kingdom” in new Regulation 10A(5) there shall be substituted “United Kingdom or the Isle of Man”; and
- (f) for the words “United Kingdom” in new Regulation 10A(6)(i) and (ii) wherever they occur there shall be substituted “United Kingdom or the Isle of Man”.

(3) In Regulation 4—

- (a) for the words “United Kingdom” in new Regulation 10B(1) there shall be substituted “United Kingdom or the Isle of Man”; and
- (b) for the words “United Kingdom” in new Regulation 10B(1)(a) there shall be substituted “United Kingdom and the Isle of Man”.

(4) In Regulation 5—

- (a) for the words “United Kingdom” in new Regulation 10C there shall be substituted “United Kingdom and the Isle of Man”; and
- (b) for the words “United Kingdom” in new Regulation 10C(6) there shall be substituted “United Kingdom or the Isle of Man”.

9. In subsection (4) of section 2 of the Isle of Man Act 1958(b) (Isle of Man share of certain duties) after paragraph (c) there shall be inserted “(d) car tax chargeable in either country at rates equal to those at which it is chargeable in the other”.

W. G. Agnew.

(a) S.I. 1973/418 (1973 I, p. 1380).

(b) 1958 c. 11.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes the necessary provisions to secure that car tax shall be charged under either the Finance Act 1972 (an Act of Parliament) or the Value Added and Other Taxes Act 1973 (an Act of Tynwald) as if the references therein to the United Kingdom or the Isle of Man included both places but that the tax is not charged under both Acts on the same vehicle. It provides that persons registered under one Act are treated as registered under the other, that removal of a vehicle between the United Kingdom and the Isle of Man shall not be treated for the purposes of either Act as an importation or exportation of the vehicle and that the exportation from one country of a vehicle removed between the countries shall be treated as exportation from the other. It also provides that in the Car Tax Regulations 1972 and in the Car Tax (Amendment) Regulations 1973 made by the Commissioners of Customs and Excise references to the United Kingdom shall be substituted by references to the United Kingdom and the Isle of Man.

The Order further provides for the arrangements for the sharing of revenue between the United Kingdom and the Isle of Man to be applied to the car tax.

SI 1973/594
ISBN 0-11-030594-9

