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

1981 No. 1079

CAR TAX

The Car Tax (Amendment) (No. 2) Regulations 1981

Made - - - - - 30th July 1981

Laid before the House of Commons 30th July 1981

Coming into Operation - - - 20th August 1981

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraphs 9(1), 16(2) and 26 of Schedule 7 to the Finance Act 1972^(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1. These Regulations may be cited as the Car Tax (Amendment) (No. 2) Regulations 1981 and shall come into operation on 20th August 1981.

2. In these Regulations "the principal Regulations" means the Car Tax Regulations 1972^(b).

Remission of tax on reimportation of vehicles

3. There shall be deleted from paragraph (4) of regulation 10 of the principal Regulations the words "used and owned outside the United Kingdom and Isle of Man".

Distress

4. Paragraph (1) of regulation 11 of the principal Regulations shall be amended by inserting after the words "a Collector of Customs and Excise" the words "or an officer of rank not below that of Higher Executive Officer".

B. H. Knox,
Commissioner of Customs and Excise.

30th July 1981.

King's Beam House,
Mark Lane,
London EC3R 7HE.

^(a) 1972 c. 41; Schedule 7 was amended by S.I. 1980/182 and section 17(5) of the Finance Act 1981 (c. 35).

^(b) S.I. 1972/1345, amended by S.I. 1973/418, 1980/182 and 1981/356.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations are made under Schedule 7 to the Finance Act 1972.

Regulation 3 relates to the conditions under which the Commissioners may remit the car tax due on chargeable vehicles imported into the United Kingdom after previous exportation. The requirement that such a vehicle shall have been used and owned outside the United Kingdom and the Isle of Man is discontinued.

Regulation 4 enables a demand for payment of outstanding car tax to be made by an officer of the rank of Higher Executive Officer or above.

SI 1981/1079
ISBN 0-11-017079-2

