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STATUTORY INSTRUMENTS

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**1989 No. 1473**

**CAR TAX**

**The Car Tax (Amendment) Regulations 1989**

<i>Made</i>	- - - -	<i>11th August 1989</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>18th August 1989</i>
<i>Coming into force</i>	- -	<i>8th September 1989</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 8(1) and 9 of, and paragraphs 5(1), and 12(i) of Schedule 1 to, the Car Tax Act 1983<sup>(1)</sup> and section 27(3) of the Finance Act 1989<sup>(2)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Car Tax (Amendment) Regulations 1989 and shall come into force on 8th September 1989.

2. In regulation 7 of the Car Tax Regulations 1985<sup>(3)</sup>—

(a) at the end of paragraph (d)(iii), there shall be deleted the word “and”; and,

(b) after the word “below”, in paragraph (e), there shall be inserted—

“; and

(f) all certificates held by him for the purposes of section 5A of the Act”<sup>(4)</sup>.

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
11th August 1989

*Diana Seammen*  
Commissioner of Customs and Excise

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(1) 1983 c. 53; see the definition of “the Commissioners” in section 9.

(2) 1989 c. 26.

(3) S.I.1985/1737.

(4) Section 5A of the Car Tax Act 1983 (c. 53) was inserted by section 27 of the Finance Act 1989 (c. 26).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations which come into force on 8th September 1989 amend the Car Tax Regulations 1985. By this amendment a car tax registered trader is required to preserve for three years a certificate issued by a lessor which states that the conditions for the relief from car tax for a vehicle supplied for leasing to a handicapped person have been met.

The making of these certificates and the relief from car tax in such cases were introduced by the Finance Act 1989.