

Statutory Document No. 2019/0055



Licensing and Registration of Vehicles Act 1985

LICENSING AND REGISTRATION OF VEHICLES (AMENDMENT) REGULATIONS 2019

Approved by Tynwald: 20 March 2019
Coming into operation: in accordance with Regulation 2

The Department of Infrastructure makes the following Regulations under section 6(5), 10(4), 13 and 18(1) and (2) of, and paragraph 6 of Part I of Schedule 1 to, the Licensing and Registration of Vehicles Act 1985.

1 Title

These Regulations are the Licensing and Registration of Vehicles (Amendment) Regulations 2019.

2 Commencement

If approved by Tynwald, these Regulations come into operation on exit day¹.

3 Interpretation

In these Regulations, “**exit day**” has the same meaning as the European Union and Trade Act 2019.

4 Amendment of the Licensing and Registration of Vehicles Regulations 2015

- (1) The Licensing and Registration of Vehicles Regulations 2015² are amended as follows.
- (2) In Regulation 3 (interpretation), —
 - (a) after the first paragraph (2), re-number the remaining paragraphs as (3), (4), (5), (6) and (7) respectively;
 - (b) in paragraph (1) omit the definition of “member state”;

¹ Tynwald approval is required under section 18(3) of the Licensing and Registration of Vehicles Act 1985.

² SD 2015/0355

- (c) in the re-numbered paragraph (3), in sub-paragraph (a)(ii), omit “other”.
- (3) In Regulation 5 (application for registration), for paragraph (4) substitute —
- (4) This paragraph applies to a vehicle if the Department is satisfied that, in relation to the removal of the vehicle into the common customs area, —
- (a) any value added tax chargeable on any supply involving the removal of the vehicle into the common customs area has been or will be paid or remitted;
 - (b) any value added tax or customs duty chargeable on the importation of the vehicle from a place outside the common customs area has been or will be paid or remitted; or
 - (c) no such tax or duty is chargeable on the importation of the vehicle or on any supply involving its removal into the common customs area. ■.

MADE 13 FEBRUARY 2019

R K HARMER
Minister for Infrastructure

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 3 and 5 of the Licensing and Registration of Vehicles Regulations 2015 (SD 2015/0355) (“the Regulations”), in consequence of the United Kingdom’s withdrawal from the European Union on the 29 March 2019.

Regulation 4(2) will omit the definition of “member state” from regulation 3 (interpretation) of the Regulations and will make other minor modifications to regulation 3.

Regulation 4(3) replaces regulation 5(4) of the Regulations, which will ensure that —

- (a) any value added tax chargeable on any supply involving the removal of the vehicle into the common customs area has been or will be paid or remitted;
- (b) any value added tax (“VAT”) or customs duty has been or will be paid or remitted on vehicles imported from a place outside the common customs area before the vehicle is registered on the Island. The amendment also removes any reference to acquisition VAT; or
- (c) no such tax or duty is chargeable on the importation of the vehicle or on any supply involving its removal into the common customs area.