

Taxing an “Historic” vehicle with DVLA

Following the **VED exemption extension announcement** in a support document issued by HM Treasury shortly after the Budget statement in March 2013, we have been endeavouring to obtain clarification of how, when and where members with a car covered by the VED exemption extension can apply to establish “Historic” status with the DVLA and then tax their car as a VED exempt vehicle from 1st April 2014. This note aims to set out our understating of how the DVLA application process for “Historic” taxation class will work, how DVLA will identify an “Historic” car, what documents you will need to produce in an application for “Historic” vehicle status, how you will need to go about taxing your car in that class, where you can get a dating certificate evidencing the date of manufacture of the car and finally how you can get a preliminary indication of whether your car was manufactured before 1st January 1974?

How will the DVLA application process work?

The view of the Federation of Historic Vehicle Clubs or FBHVC as to how the application process will work for owners wishing to make an application to claim VED exemption status and then apply for a NIL value tax disc is:

- **Cars registered prior to 1st January 1974 (and in some cases shortly afterwards by concession)**

There can be no doubt that these cars were built prior to 1st January 1974, so when the VED is first renewed on or after 1st April 2014 the application for a tax disc at the NIL rate should be accompanied by a request to change the taxation class to "Historic". That application should be made to the DVLA at Swansea but Chris Hunt Cooke says "I do not know whether a change of taxation class is one of the things that the Post Office will be able to do in future."

- **Cars "built" before 1st January 1974 but registered later**

The evidence that the car was manufactured prior to 1st January 1974 should be assembled and sent to the DVLA with request that the manufactured date should be noted on the V5C, which is done on the front page in section 3. Chris Hunt Cooke says "my 1800 MGB rally car has a note there "Was registered overseas. Declared manufactured 1963." Then the date of registration on the inside page is shown as "Date of first registration in the UK"."

How does DVLA identify a vehicle as ‘Historic’

At present the DVLA website states in a copy of form INF34 that “you may be able to tax your vehicle in the ‘historic vehicle’ tax class if it was built before 1st January 1973 and is one of the qualifying vehicles listed” which include PLG or “Private Lights Goods” vehicles. But that cut-off date was extended to 1st January 1974 in a support document issued by HM Treasury promptly after the Budget 2013 statement in Parliament in March 2013 so we expect form INF34 will be updated. The post Budget 2013 statement announcement was:

2.148 VED: classic vehicle exemption – The Government will extend the cut off date from which classic vehicles are exempt from VED by one year. From 1 April 2014 a vehicle manufactured before 1 January 1974 will be exempt from paying VED. (Finance Bill 2014)

This provision was not included in the Finance Act which reached Royal Assent in July 2013 and the reason is above, it will be included in the Finance Act 2014 following the Budget statement then.

How do you tax your vehicle in the “Historic” vehicle tax class?

The current form INF34 on the DVLA website says “the first time you tax a vehicle in the Historic vehicle tax class you must do so by posting the documents or taking them to a DVLA local office.” However the DVLA has announced that its local offices are closing before the end on December 2013. See our update note on the DVLA local offices closures: <http://www.v8register.net/sub/news131019dvla.htm> So unless other information or guidance is released by DVLA it is reasonable to assume that applications to change the taxation class to “Historic” should be sent to the DVLA at Swansea.

<https://www.gov.uk/government/news/dvla-local-office-closure-plan-announced>

What documents will you need to produce with your application to the DVLA?

The checklist of documents mentioned on form INF34 is:

- **Vehicle registration certificate (V5C)** – this must clearly show that the vehicle was made or first registered before 1st January 1974. If you do not have a V5C, or if you think the age shown on the V5C

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is incorrect, DVLA state on form INF34 “you will need to produce a **dating certificate** from a vehicle enthusiasts’ club or evidence from the vehicle manufacturer.”

There is a small concession - if the V5C indicates that the vehicle was first registered from 1st January 1974 up to and including 7th January 1974, DVLA is likely to let you register it as an Historic vehicle based on the assumption that the vehicle would have been made or “built” in the previous year – that is before 1st January 1974. But whilst this concession seems helpful in fact the likelihood of a car being produced **and** registered for the road in that 7 day period is very unlikely as the typical period between despatch of an MGBGTV8 from the Factory and first registration at that time was 3 to 6 months!

- **Dating certificate** – the document most likely to be accepted as authoritative evidence of the “Built” date of your car is a Heritage certificate issued by BMHIT at Gaydon who have the archived production records for the MGBGTV8 model. From an earlier contact with the Archivist at BMHIT the indication was the “**Build**” date shown on a Heritage certificate for an MGBGTV8 is in fact the “**Date through paint finishing**”. DVLA accepts the “Build” date shown on a Heritage certificate as the “built” date or date of manufacture of the car. You can obtain a BMHIT Heritage certificate online by providing the Car No or VIN of your MGBGTV8 – that is the number shown on the metal plate fixed to the offside inner wing adjacent to the remote oil filter and in the form **GD2D1 NNNN G** where “NNNN” is a two, three or four digit number.
- **MOT certificate** - if the vehicle needs one by law which will be the case with a Factory produced MGBGTV8.
- **Valid insurance certificate** for the car.
- **Application for a tax disc (form V10) duly completed** - you can get a copy of form V10 from Post Office® branches that issue tax discs or online at www.direct.gov.uk/motoringforms
As a VED exempt car, the tax disc that will be issued by DVLA will be a **NIL value disc**. Once your car has been accepted by DVLA as an Historic vehicle subsequent applications for tax discs can be made either at Post Office® branches that issue tax discs or online on the uk.gov.uk website.

How can I get a preliminary indication of whether my car was manufactured before 1st January 1974?

You can apply for a copy of the production record for your car produced from a copy of the Factory production control records held by Victor Smith. That copy is based on a handwritten copy made by the late Geoff Allen in his tea and lunch breaks when he was working at Abingdon in the last weeks before the MG Plant finally closed as he was concerned the original records might be binned and lost for ever. As it was a handwritten copy we cannot guarantee the accuracy of the data in every case but so far from the checks made comparing that data with the information on several Heritage certificates from BMHIT Gaydon there are few signs of serious variances in key dates like the "Date through paint finishing" for example. So for the modest charge of £5 you can buy a Factory records search for your V8 online on our V8 Grapevine website. You can buy a search on the V8 Grapevine website at:

<http://www.v8grapevine.net/logon.php?from=factoryrecords>

Where is the cut-off point for cars made before 1st January 1974?

The answer is it is not clear-cut at all because some cars took quite a time to reach Paint Finishing and were probably waiting to have a fault cleared by Rectifications Department plus of course towards the end of December and into early January there is the inevitable production disruption from the Christmas holiday and New Year celebrations! On the following page is a chart showing the “Dates through paint finishing” for MGBGTV8s between Car No (VIN) **1060 to 1142** and you can see about 20 cars (about 23% of that sample) were “built” after 31st December 1973 with a few “built” in February and March 1974! The distribution of those “late” cars seems to be random so a preliminary check of the “built” date using our copy of the Factory production records available on the V8 Grapevine before buying a Heritage certificate might be worthwhile.

See our **Information Gateway on the VED exemption extension topic** for the latest NEWS items and notes:

<http://www.v8register.net/subpages/gatewayVEDexemption1.htm>

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To see a copy of form INF34:

http://www.direct.gov.uk/prod_consum_dg/groups/dg_digitalassets/@dg/@en/@motor/documents/digitalasset/dg_065254.pdf

