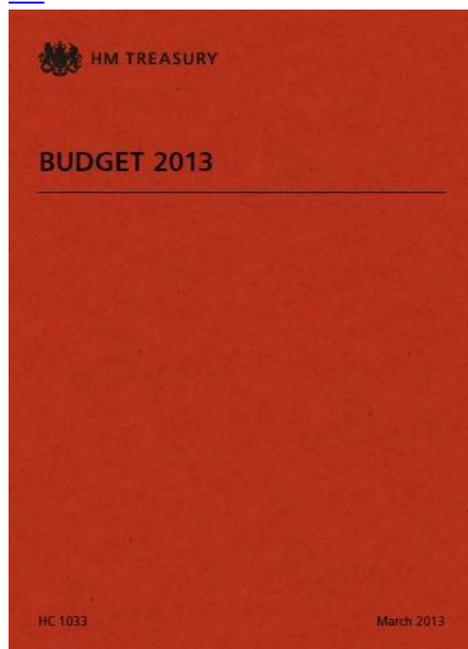




## VED exemption extended

A surprise announcement in the Budget 2013 support document released by HM Treasury shortly after the Chancellor of Exchequer made his Budget statement to the House of Commons on Wednesday 20th March 2013 was an extension to the cut-off date for classic vehicles qualifying for exemption from Vehicle Excise Duty (VED) by one year. This extension will apply from 1st April 2014 to a vehicle manufactured before 1st January 1974 so it will then be exempt from paying VED. I say "surprise" because whilst scanning the HM Treasury support document shortly after the Chancellor sat down I came across a short paragraph 2.148 on page 84 with the good news. The Finance Bill still needs to pass through Parliament to bring this concession into effect.

[www.v8register.net/subpages/budget2013report1.htm](http://www.v8register.net/subpages/budget2013report1.htm)



This note by Victor Smith provides a guide for members who have an MGBGTV8 they think may qualify for Historic Vehicle status and be eligible for exemption from VED.

### Could your MGBGTV8 qualify for Historic Vehicle status?

From 1st April 2014 you should be able to tax your vehicle in the 'historic vehicle' tax class if it was built before 1st January 1974 and is one of the qualifying vehicles listed on DVLA form INF34 which includes Private or Light Goods vehicles (PLG), the category in which an MGBGTV8 will be classified prior to reclassification as an Historic Vehicle. Note you will not have to pay vehicle tax (VED) if you have a Historic Vehicle, but you must still go through the process of "taxing" it every year and displaying a "nil value" tax disc. So the question is when was your car built? The key piece of information you need is the "build date" and not the date of first registration which is the date usually recorded on the V5C (Vehicle Registration Document).

The production of chrome bumpered MGBGTV8s ran from the early development cars in late 1972 through to the start of production in 1973 in preparation for the launch of the model in August 1973. Then production of the chrome bumpered models ran on into 1974. Many chrome bumpered MGBGTV8s were built in 1973 but a significant number were built in 1974 so the cut-off date for the new VED exemption of 1st January 1974 is right in the middle of the chrome bumpered MGBGTV8 production. It is not possible to give an exact Car No/VIN for the last vehicle built in 1973 because the cars did not go through production in strict number order, so in most cases you will need to do a preliminary check to find out when your car was built.

### Preliminary check of the build date for your MGBGTV8

Clearly the question for many owners will be "when was my MGBGTV8 built and was it in 1973?" The V8 Register has an unofficial copy of the MG Factory production control records for the MGBGTV8 model which was made by the late Geoff Allen in his tea and lunch breaks at the Factory during the last few months at Abingdon before the plant closed in 1979. He made the copy as handwritten notes as he was very concerned those production records might be lost during what could have been general confusion with the closure of the plant. Those records show the key dates for each car during production starting with "Date of Commission" and "Date Mounted on the

Assembly Line", then "Date through Paint Finishing", "Date Advised for Delivery" and finally "Date of Dispatch from Factory".

Using the electronic copy of those transcribed production records originally created by Geoff Allen we have an online search option on our V8 Grapevine website where you can obtain a V8 Factory Records search report which provides the key dates above for each MGBGTV8 produced at the Factory. It is particularly useful as a preliminary check to see whether the build date of your MGBGTV8 was in 1973 but an authoritative build date document will be required for any application to the DVLA for Historic Vehicle status and VED exemption.

The **online preliminary check** can be made on our V8 Grapevine website at: [www.v8grapevine.net/logon.php?from=factoryrecords](http://www.v8grapevine.net/logon.php?from=factoryrecords)

### Where can you get an authoritative document certifying the build date for your MGBGTV8?

As you will need to provide evidence that your car was built before 1st January 1974 to support your claim for Historic Vehicle status, an authoritative certificate will be necessary. It is felt that the issue of dating documents should be better left to the BMIHT (British Motor Industry Heritage Trust) who have the manufacturer's original production records, whereas the V8 Register has only a copy based on handwritten notes, so the BMIHT document must be considered better evidence. BMIHT offer two types of dating document:

- **Heritage Certificate** which provides a certified copy of the Factory record for your car. The document has a BMIHT gold seal and bears the statement "BMIHT certifies that the details given below (on the document) are a true copy of an entry in the original factory records for the vehicle with the chassis number quoted." It adds "the details of the car are as it left the assembly line" and that "cars were sometimes modified by the manufacturer after production and prior to shipment". For the MGBGTV8 model a Heritage Certificate shows the "Date of Build" as a range of dates – for example 11th – 13th December 1973 – and the Certificates Officer at BMIHT, Richard Bacchus, has confirmed the "Build Date" for the MGBGTV8 is the second date, so in the example above it is 13th December 1973. We have been able to see, using Geoff Allen's hand written copy of the records, that second date is the "Date through Paint Finishing" so at that stage the car is considered built. The Heritage Certificate currently costs £40.00 plus postage. You

can order a BMIHT Heritage Certificate online at:

[www.heritage-motor-centre.co.uk/store/heritage-certificates-and-archive-services/heritage-certificates.html](http://www.heritage-motor-centre.co.uk/store/heritage-certificates-and-archive-services/heritage-certificates.html)

- **Dating Letter** issued on BMIHT headed paper giving the date your car was manufactured (the build date). The Dating Letter currently costs £21.00 plus postage. You can order a BMIHT Dating Letter online at:  
[www.heritage-motor-centre.co.uk/store/heritage-certificates-and-archive-services/dating-letter-for-your-vehicle.html](http://www.heritage-motor-centre.co.uk/store/heritage-certificates-and-archive-services/dating-letter-for-your-vehicle.html)

#### What is the difference between a BMIHT Dating Letter and a Heritage Certificate?

The dating letter will just give you the date the vehicle was manufactured and is printed on BMIHT headed paper whereas the Heritage Certificate will list all the information that the factory recorded when the car was built and is printed on a stiff card and bears the certification statement mentioned above.

Details of the full range of BMIHT Archive Services are available at:

[www.heritage-motor-centre.co.uk/archive-services/](http://www.heritage-motor-centre.co.uk/archive-services/)

#### How do you tax your vehicle in the Historic Vehicle tax exempt class?

The first time you tax a vehicle in the Historic Vehicle tax class you must do so by posting the documents to or taking them by hand to a DVLA local office. You can get the address of your nearest DVLA local office on their website at [www.direct.gov.uk/dvla/local](http://www.direct.gov.uk/dvla/local) or by calling **0300 123 1277**. When you call, you will have to give your postcode so they can give you details of your nearest local office. DVLA local offices are open from 9am to 5pm Monday to Friday (but 9.30am to 5pm on the second Wednesday of every month). However the DVLA local offices are due to close by December 2013 (see below).

#### What documents will you need to present at the local DVLA office?

Using Form **INF34 - Taxing a Historic Vehicles** as your guide, you will need to present the following documents to apply for Historic Vehicle status and claim your car is eligible for exemption from VED (Vehicle Excise Duty) so you can "tax" your vehicle in the 'historic vehicle' tax class. Note, even if you are successful in gaining Historic Vehicle status and the VED exemption, you must still "tax" and insure your car every year and display a "nil value" tax disc.

- **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 of the vehicle shown on the V5C is incorrect (which is almost certainly the case as the likely date recorded for an MGBGT V8 will be the date of first registration and not the build date), you will need to produce a vehicle dating certificate. If the V5C indicates that the vehicle was registered up to and including 7th January 1974, then we expect DVLA will continue their helpful existing practice and say they will let you register it as an historic vehicle, based on the assumption that the vehicle would have been made in the previous year.

- **Appropriate vehicle test certificate** - for example an MOT certificate.
- **Valid current insurance certificate** for the car.
- **Completed "Application for a tax disc"** (Form V10) which you can get online from [www.direct.gov.uk/motoringforms](http://www.direct.gov.uk/motoringforms) or from Post Office branches that issue tax discs or from a DVLA local office.

#### DVLA local offices to close

We understand that DVLA local offices are expected to be closed by December 2013 when the processing of the VED exemption claims will move from DVLA local offices to the DVLA at Swansea. I visited a DVLA local office in mid May 2013 to discuss and clarify aspects of both the application process and timing and, whilst the person I spoke with was particularly pleasant and tried to be helpful, it was clear there is uncertainty over the arrangements that will apply following the transfer of the DVLA local office workload to DVLA Swansea. Our concern is the inevitable period of transition and adjustment at DVLA in the first quarter of 2014 may extend to April 2014 when there will inevitably be a major surge in applications for Historic Vehicle status and VED exemption. That surge in workload could lead to delays in processing applications to tax cars that become eligible for the VED exemption from 1st April

2014. If we have any further news on that reorganisation at DVLA we will report that as a NEWS item on the V8 website.

#### Applying for a tax disc in advance?

If you are likely to be away "on holiday" on 1st April 2014 then DVLA does have a procedure which permits an early application to "tax" your car. You can apply for a new tax disc up to 2 months before your current tax disc runs out. Currently you have to apply in person at your DVLA local office and what you'll need to take are your Registration Certificate (V5C), a letter from you explaining why you're applying in advance, a filled-in form V10 (for postal applications), an insurance certificate or cover note, which must be valid when the new tax disc starts, an MOT certificate (if you need one for your vehicle) which must be valid when the new tax disc starts and the payment for your vehicle tax. If you are applying for VED exemption then the tax disc will be a "nil value" disc.

So it seems likely that some classic car enthusiasts with cars eligible for VED exemption from 1st April 2014 may plan to be on holiday on that day so will need to use the procedure which permits advance applications to "tax" via DVLA Swansea.  
[www.gov.uk/apply-for-tax-disc-in-advance](http://www.gov.uk/apply-for-tax-disc-in-advance)



**BRITISH MOTOR INDUSTRY HERITAGE TRUST**  
CERTIFIED COPY OF A FACTORY RECORD

BMIHT certifies that the details given below are a true copy of an entry in the original factory records for the vehicle with the chassis number quoted.  
This Certificate does not constitute verification of the present condition of a specific vehicle. These are the details of the car as it left the assembly line. Cars were sometimes modified by the manufacturer after production and prior to shipment.

Certificate Number: 28102880	
1. Make & Model	MGB GT V8
2. Chassis Number	G-D2D138941
3. Engine Number	4608948
4. Body Number	Not Recorded
5. Specifications	RHD, Home Market
6. Colour (a) exterior	Harvest Gold
(b) interior	Black
(c) headlamp	Not Applicable
7. Date of Build	11 - 13 December 1973
8. Date of Dispatch	17 December 1973
9. Destination (Dealer)	Mass Egarion Limited, Hereford
10. Other Numbers (where recorded)	Key numbers: [redacted], steering [redacted]
11. Details of Factory Fitted Equipment	Alloy wheels
12. Other Information	The registration mark: PVJ 414M (quoted by you) was issued in Herefordshire
13. Issued to	Victor Smith
14. Date of Issue	16 May 2013
15. Signature of Authoriser	

This certificate is issued under the terms of the conditions of the British Motor Industry Heritage Trust and is not to be used for any other purpose. It is the property of the British Motor Industry Heritage Trust and is loaned to you for your use only. It is not to be sold, transferred, or otherwise disposed of without the prior written consent of the British Motor Industry Heritage Trust. Reproduction of this certificate in any form is prohibited without the prior written consent of the British Motor Industry Heritage Trust.