



Car Tax Act 1983

1983 CHAPTER 53

An Act to consolidate the enactments relating to car tax.

[26 July 1983]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Commencement Information

II Act not in force at Royal Assent see [s. 11\(2\)](#); Act wholly in force at 26.10.1983.

1 Car tax.

(1) A tax, to be known as car tax, shall be charged in accordance with the provisions of this Act on all chargeable vehicles—

- (a) made or registered in the United Kingdom by a person registered under this Act, or
- (b) made or registered in, or imported into, the United Kingdom by any other person.

(2) The tax on any vehicle shall be charged—

- (a) in the case of a caravan, at the rate of [^{F1}5 per cent.] of three-fifths of its wholesale value, and
- (b) in any other case, at the rate of [^{F1}5 per cent.] of the wholesale value of the vehicle.

[^{F2}(2A) Where (apart from this subsection) car tax on a vehicle would become due on or after 13th November 1992, it shall not become due and shall be deemed never to have been charged.]

(3) For the purposes of this section a vehicle is registered if it is registered under the ^{M1}Vehicles (Excise) Act 1971 or the ^{M2}Vehicles (Excise) Act (Northern Ireland) 1972.

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- (4) Schedule 1 to this Act (which contains provisions relating to the administration and collection of the tax) shall have effect.

Textual Amendments

- F1** Words in s. 1(2)(a)(b) substituted (16.3.1992) by [Finance Act 1992 \(c. 20\), s. 8\(1\)\(2\)](#), which substitution shall apply in relation to vehicles on which car tax becomes due after 10th March 1992.
- F2** [S. 1\(2A\)](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\), ss.1, 5](#).

Modifications etc. (not altering text)

- C1** Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 18\(1\), Sch. 4, Sch 18 Pt. VI](#), and by [Car Tax \(Abolition\) Act 1992 \(c. 58\), s. 4](#) (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4, and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Marginal Citations

- M1** [1971 c. 10](#).
- M2** [1972 c. 10 \(N.I.\)](#).

2 Chargeable vehicles.

- (1) For the purposes of this Act a vehicle is a chargeable vehicle if—
- (a) it is a vehicle of a kind normally used on public roads;
 - (b) it is propelled by an internal combustion engine;
 - (c) it is either—
 - (i) constructed or adapted solely or mainly for the carriage of passengers, or
 - (ii) has to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows; and
 - (d) it is not a vehicle to which subsection (2) below applies.
- (2) This subsection applies to the following vehicles—
- (a) vehicles having three or more wheels and capable of accommodating only one person or suitable for carrying twelve or more persons;
 - (b) vehicles of not less than three tonnes unladen weight other than caravans;
 - ^{F3}(c) prison vans, ambulances and vehicles designed or substantially and permanently adapted for the carriage of a chronically sick or disabled person in a wheelchair or on a stretcher and of no more than five other persons;]
 - (d) vehicles of a type approved by the Assistant Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time being laid down by him for the purposes of the ^{M3}London Cab Order 1934;
 - (e) vehicles (other than caravans) constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose;
 - (f) vehicles more than twenty years old.
- (3) The Treasury may by order delete or vary any description of vehicle for the time being specified in paragraphs (a) to (e) of subsection (2) above or add a description of vehicle

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to those specified in that subsection; and any such order may contain such transitional provisions as appear to the Treasury to be necessary or expedient.

- (4) For the purposes of the tax, a vehicle which is not finished and complete but which, if finished and complete, would be a chargeable vehicle shall be treated as a chargeable vehicle.

Textual Amendments

F3 S. 2(2)(c) substituted by S.I. 1984/488, art. 2

Marginal Citations

M3 1934 S.R. & O. No. 1346.

3 Wholesale value.

- (1) For the purposes of the tax the wholesale value of any vehicle shall be taken, subject to subsection (2) below to be the price which, in the opinion of the Commissioners of Customs and Excise (in this Act referred to as “the Commissioners”) the vehicle would fetch on a sale made at the time the tax becomes due by a person selling by wholesale in the open market in the United Kingdom to a retail trader carrying on business in the United Kingdom only, on the assumption that—
- (a) the price was the sole consideration for the sale; and
 - (b) the vehicle was to be delivered to the retail trader at the seller’s place of business; and
 - (c) neither the tax nor value added tax was payable;
- and in this subsection “retail trader” means a person who sells by retail and does not sell to a person who carries on a business of selling vehicles.
- (2) If in the opinion of the Commissioners a vehicle is not finished and complete, they shall determine its wholesale value as if it were finished and complete, having regard to the parts and accessories that remain to be provided and the processes that remain to be undergone for the vehicle to be in a state to be expected of a finished and complete chargeable vehicle.
- (3) Where the person by whom the tax is payable is dissatisfied with the determination of the wholesale value by the Commissioners he may, within such period from the time when their decision is communicated to him as may be prescribed by regulations under this Act or such further time as the Commissioners may allow, by notice in writing given to the Commissioners require the determination to be referred to the arbitration of a person appointed under this section, whose decision shall be final and conclusive; but no such reference shall be made unless, within that period or such further time as the Commissioners may allow, the person requiring the reference has deposited with the Commissioners the amount of tax which would be due on the basis of their determination.
- (4) If the tax chargeable as a result of a reference under subsection (3) above is less than the amount deposited with the Commissioners the excess shall be repaid with interest at such rate as the referee may determine.
- (5) A referee for the purposes of subsection (3) above shall be appointed by the Lord Chancellor, except that—

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- (a) if the person by whom the tax is payable has his principal place of business in Scotland, the referee shall be appointed by the Lord President of the Court of Session; and
- (b) if that person has his principal place of business in Northern Ireland, the referee shall be appointed by the Lord Chief Justice of Northern Ireland.

4 Registration of makers and importers of chargeable vehicles.

- (1) A person who, in any calendar year, makes or imports not less than ten chargeable vehicles is liable to be registered by the Commissioners.

[^{F4}(1A) Subsection (1) above—

- (a) shall not make a person liable to be registered by reference to anything done in a calendar year falling after 1992;
- (b) shall not make a person liable to be registered by reference to vehicles made or imported in 1992, unless he makes or imports not less than ten chargeable vehicles before 13th November 1992.]

- (2) Every person who is liable to be registered under this section and is not for the time being so registered shall notify the Commissioners of the fact within fourteen days of becoming so liable; and the Commissioners may, if they think fit, register any such person.

- (3) A person for the time being registered under this section who ceases to make or import chargeable vehicles shall notify the Commissioners of that fact and the Commissioners shall cancel the registration of any such person when all tax due from him has been accounted for; and they may, if they think fit, cancel the registration of any other person.

[^{F5}(3A) Without prejudice to subsection (3) above, the Commissioners shall cancel the registration of any person when they are satisfied that all tax due from him has been accounted for.]

- (4) The Treasury may from time to time by order substitute another number for that specified in subsection (1) above.

Textual Amendments

- F4** S. 4(1A) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss. 2\(2\)](#), 5.
F5 S. 4(3A) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss. 2\(3\)](#), 5.

Modifications etc. (not altering text)

- C2** Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 18(1), [Sch. 4](#), [Sch. Pt. VI](#), and by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [s.4](#) (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), [Sch. 4](#), and [Pt. VI](#) of [Sch. 18](#) of that 1992 Act should be deemed never to have been enacted.

5 Liability to and payment of tax.

- (1) Subject to section 6(3) below, the tax on any vehicle shall be payable—
- (a) if the vehicle is made or imported by a person registered under this Act, by that person [^{F6}subject to section 5A below];

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- (b) if the vehicle is imported by a person not registered under this Act, as if it were a duty of excise chargeable on importation; and
 - (c) in any other case by the person who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle.
- (2) Where tax on a vehicle is payable by a person registered under this Act, it shall become due—
- (a) if the vehicle is appropriated to the use of that person, at the time when it is so appropriated;
 - (b) if it is delivered under an agreement providing for its sale or return, at the time when, in accordance with the agreement, it ceases to be the property of that person or when it is treated for the purposes of the tax as so ceasing to be his property in pursuance of regulations made under this Act;
 - (c) in any other case, when it is sent out from the premises of that person;
- and shall become payable at the time provided for by those regulations.
- (3) For the purposes of subsection (2) above, a vehicle which is to be sold by retail by a person registered under this Act shall be deemed to be sent out from the premises of that person when it is sent to the place from which it is to be sold.
- (4) Subject to subsection (5) below, the ^{M4}Customs and Excise Management Act 1979 and, except where the contrary intention appears, any other enactments (including provisions of regulations or other instruments having statutory effect) relating generally to excise duties on imported goods, whenever passed or made, shall have effect, with such exceptions and adaptations as the Commissioners may by regulations prescribe, as if chargeable vehicles in respect of which tax is payable in accordance with subsection (1)(b) above were liable to a duty of excise on importation and as if the tax were that duty.
- (5) The following enactments shall be excepted from those which are to have effect as mentioned in subsection (4) above—
- (a) sections 43(5), 125, 126 and 127(1)(b) of the said Act of 1979;
 - (b) the ^{M5}Customs and Excise Duties (General Reliefs) Act 1979; and
 - (c) sections 8 and 9 of the ^{M6}Isle of Man Act 1979.
- (6) Where tax on a vehicle is payable as mentioned in subsection (1)(c) above it shall become due and payable before the vehicle is registered.

Textual Amendments

F6 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\), s. 27\(2\)](#)

Modifications etc. (not altering text)

C3 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 18\(1\), Sch. 4, Sch. 18 Pt. VI](#), and by [Car Tax \(Abolition\) Act 1992 \(c. 58\), s.4](#) (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

C4 [S. 5\(2\)\(b\)](#) modified by [S.I. 1985/1737, reg. 5\(3\)\(a\)](#)

C5 [S. 5\(2\)\(c\)](#) modified by [S.I. 1985/1737, reg. 5\(3\)\(b\)](#)

Marginal Citations

M4 [1979 c. 2.](#)

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M5 1979 c. 3.
M6 1979 c. 58.

[^{F7}5A Relief where vehicle leased to the handicapped.

- (1) This section applies where on the date when, apart from subsection (2)(a) below, tax on a chargeable vehicle would become due from a person registered under this Act, there is held by him or on his behalf a certificate of a person to whom the vehicle is sold (“the lessor”) that the lessor intends to supply the vehicle to another in such circumstances that the supply will be a zero-rated supply by virtue of item 12 of Group 14 (letting on hire of motor vehicles to the handicapped) of Schedule 5 to the Value Added Tax Act 1983.
- (2) Tax on the vehicle—
- (a) shall not be payable by the registered person, but
 - (b) if, within the period of three years beginning with that date, the lessor supplies the vehicle in any circumstances other than those mentioned in subsection (1) above, shall be payable by the lessor and shall become due and payable at the time of the supply.

[Subsection (2)(b) above shall not apply where at the time of the supply the lessor is—

^{F8}(2A) (a) a charity, or

(b) a person used by a charity for the purpose of making supplies which attract relief under this section.]

- (3) In this section—
- “certificate” means a certificate in a form for the time being approved by the Commissioners, and
- “supply” has the same meaning as in the Value Added Tax Act 1983.]

Textual Amendments

- F7** S. 5A inserted by Finance Act 1989 (c. 26, SIF 40:1), s. 27(1)
- F8** S. 5A(2A) added by Finance Act 1991 (c. 31, SIF 40:2), s. 19(1).

6 Converted and adapted vehicles.

- (1) For the purposes of this Act the making of a chargeable vehicle includes the conversion into a chargeable vehicle of a vehicle of any other description.
- (2) Where a chargeable vehicle is made by the conversion of a vehicle which is not a chargeable vehicle and the person converting it is not registered under this Act, the tax on the vehicle shall become due—
- (a) at the time the conversion is completed; or
 - (b) at the time when the vehicle is first used after the conversion was begun, whichever is the earlier.
- (3) In the case mentioned in subsection (2) above the tax on the vehicle shall be payable by the person who is the owner of the vehicle at the time the tax becomes due; but—

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- (a) if at that time a person other than the owner is entitled to possession of the vehicle under a hire-purchase agreement the tax shall be payable by that person instead of by the owner; and
 - (b) where another person carries out the conversion under a contract to the order of the person by whom the tax is payable he shall be accountable for the tax as well as that person but may recover from him any tax paid in pursuance of this paragraph.
- (4) If it appears to the Commissioners that a person converts or adapts chargeable vehicles and that the vehicles so converted or adapted remain chargeable vehicles, they may direct that the conversion or adaptation shall, where it is of a description specified in the direction, be treated for the purposes of the tax as the making of the vehicles resulting from it, whether or not it would otherwise fall to be so treated.
- (5) A person in respect of whom a direction under subsection (4) above is in force shall be liable to be registered under this Act, whether or not he would otherwise be so liable.
- (6) Where a direction under subsection (4) above is in force in respect of any person, then, subject to such conditions as the Commissioners think necessary for the protection of the revenue and as are specified in the direction—
- (a) tax shall not be charged on any unused vehicle delivered to that person, under arrangements approved by the Commissioners, by a person registered under this Act; and
 - (b) the wholesale value of any used vehicle which has been converted or adapted shall be taken to be reduced by an amount equal to what would have been its wholesale value if it had not been converted or adapted.
- [^{F9}(7) No direction may be given under subsection (4) above on or after 13th November 1992 except in relation to vehicles whose conversion or adaptation was completed before that date.
- (8) Where a person is registered in pursuance of subsection (5) above, the Commissioners shall cancel his registration when they are satisfied that all tax due from him has been accounted for.]

Textual Amendments

F9 S. 6(7)(8) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), **ss. 2(4), 5**.

7 Remission of tax on certain vehicles.

- (1) Where the Commissioners are satisfied that a vehicle—
- (a) has been exported; or
 - (b) is to be exported under arrangements approved by them,
- they shall remit the tax on the vehicle or, if the tax has been paid, repay it (subject, in the case of a vehicle registered before exportation, to such conditions as they think fit); but where such a vehicle is imported after having been exported the provisions of this Act shall apply in relation to it as they apply in relation to a vehicle made outside the United Kingdom and not previously imported.
- (2) Where it is shown to the satisfaction of the Commissioners that a person who acquires a chargeable vehicle is only temporarily in the United Kingdom or is about to become resident outside the United Kingdom the Commissioners may, subject to such

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conditions as they think necessary for the protection of the revenue, remit the tax on the vehicle or, if the tax has been paid and the vehicle is unused, repay the tax.

(3) If—

- (a) tax has been remitted or repaid on a vehicle under subsection (2) above, and
- (b) the vehicle is found in the United Kingdom after the date by which the Commissioners directed, as a condition of the remission or repayment, that it should be exported, or any other condition imposed by the Commissioners under that subsection is not complied with, and
- (c) the presence of the vehicle in the United Kingdom after that date of the non-observance of that condition has not been authorised for the purposes of this subsection by the Commissioners,

then the tax which would have been payable but for the remission or, as the case may be, an amount of tax equal to that repaid shall become payable forthwith by the person by whom the vehicle was acquired or by any other person in whose possession the vehicle is found in the United Kingdom, and shall be recoverable as a debt due to the Crown, unless, or except to the extent that, the Commissioners see fit to waive payment of the whole or part of it.

(4) Regulations under this Act may make provision for enabling the Commissioners to remit the tax on a chargeable vehicle, subject to such conditions as they think necessary for the protection of the revenue, where—

- (a) the vehicle is imported after having been exported and tax was not remitted or repaid under subsection (1) above, or
- (b) the vehicle has been used and owned outside the United Kingdom for not less than such period as may be prescribed by the regulations and such other conditions are satisfied as may be so prescribed.

[^{F10}(4A) Regulations under this Act may make provision for enabling the Commissioners to remit the tax on a chargeable vehicle or, if the tax has been paid, to repay it, subject in either case to such conditions as they think necessary for the protection of the revenue, where—

- (a) subsection (4B) below applies, and
- (b) such other conditions are satisfied as may be prescribed by the regulations.

(4B) This subsection applies where a person registered under this Act—

- (a) makes the vehicle in the United Kingdom and appropriates it to his own use,
- (b) imports the vehicle into the United Kingdom and registers it, or
- (c) acquires the vehicle in the United Kingdom in an unused condition from another,

and, at the time he appropriates, registers or, as the case may be, acquires the vehicle, he intends it to be used only by him or on his behalf and only for the purposes of commercial or industrial research.]

(5) The conditions that may be imposed in pursuance of regulations under subsection (4) [^{F11}or (4A)] above may include conditions prohibiting or restricting the disposal of the vehicle for such period as may be prescribed by the regulations.

(6) If the tax [^{F12}on a vehicle has been—

- (a) remitted under subsection (4) above, or
- (b) remitted or repaid under subsection (4A) above,]

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and any condition imposed by the Commissioners under that subsection is not complied with, the tax which would have been payable but for the remission [^{F13}or, as the case may be, an amount of tax equal to that repaid] shall be payable forthwith by the person who then owns the vehicle or by any other person in whose possession the vehicle is found and shall be recoverable as a debt due to the Crown unless, or except to the extent that, the Commissioners see fit to waive payment of the whole or part of it.

- (7) Where it is shown to the satisfaction of the Commissioners that, under arrangements approved by them, an unused vehicle which was a chargeable vehicle has been converted into a vehicle which is not a chargeable vehicle, they may, subject to such conditions as they think necessary for the protection of the revenue, remit the tax on the vehicle.

Subordinate Legislation Made

- P1** [S. 7](#): power previously exercised by [S.I. 1985/1737](#)
P2 [S. 7\(4A\)](#): [s. 7\(4A\)](#) (with Sch. 1 para. 12) power exercised by [S.I.1991/1755](#).

Textual Amendments

- F10** [S. 7\(4A\)\(4B\)](#) inserted by [Finance Act 1991 \(c. 31, SIF 40:2\)](#), [s. 20\(2\)](#).
F11 Words in [s. 7\(5\)](#) inserted by [Finance Act 1991 \(c. 31, SIF 40:2\)](#), [s. 20\(3\)](#).
F12 Words in [s.7 \(6\)](#) substituted by [Finance Act 1991 \(c. 31, SIF 40:2\)](#), [s. 20\(4\)\(a\)](#)
F13 Words in [s. 7\(6\)](#) inserted by [Finance Act 1991 \(c. 31, SIF 40:2\)](#), [s. 20\(4\)\(b\)](#)

Modifications etc. (not altering text)

- C6** Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 18\(1\)](#), [Sch. 4](#), [Sch. 18 Pt. VI](#), and by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [s.4](#) (with [s. 5](#)), it is provided (retrospective to 13.11.1992) that [s. 18\(1\)](#), [Sch. 4](#) and [Pt. VI](#) of [Sch. 18](#) of that 1992 Act should be deemed never to have been enacted.

[^{F14}7A **Abolition: special cases.**

- (1) This section applies where (apart from this section) car tax on a vehicle would have become due before 13th November 1992.
- (2) In a case where—
- the tax would have become due at a time mentioned in section 5(2)(b) above, and
 - the conditions mentioned in subsection (3) below are satisfied,
- the tax shall be deemed not to have become due and never to have been charged.
- (3) The conditions referred to in subsection (2) above are that—
- the tax would have become due because an offer to sell the vehicle was made by the person to whom it was delivered as mentioned in section 5(2)(b) above and was accepted, or because an offer to purchase the vehicle was made to that person and was accepted,
 - at the end of 12th November 1992 no sales invoice had been issued in respect of the vehicle by that person,
 - at the end of that day that person had not received the full purchase price of the vehicle, and
 - at the end of that day the purchaser had not taken delivery of the vehicle.

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- (4) Where the tax would have become due at the time mentioned in paragraph (c) of section 5(2) above but at the end of 12th November 1992 the vehicle—
- (a) was still in the possession of the person to whom it was sent from the premises mentioned in that paragraph, and
 - (b) had not been sold by that person or appropriated to his own use,
- the tax shall be deemed not to have become due and never to have been charged.
- (5) In a case where—
- (a) subsection (4) of section 5 above would have applied in relation to the tax or (as the case may be) the tax would have become due at the time mentioned in subsection (6) of that section, and
 - (b) the conditions mentioned in subsection (6) below are satisfied,
- the tax shall be deemed not to have become due and never to have been charged.
- (6) The conditions referred to in subsection (5) above are that—
- (a) the vehicle was made or imported by an unregistered person for the purposes of a business carried on by him,
 - (b) at the end of 12th November 1992 the vehicle was still in the possession of the unregistered person or was in the possession of a motor dealer who obtained it directly from him, and
 - (c) at the end of that day the vehicle had not been sold by, or appropriated to the use of, the unregistered person or the dealer;
- and in this subsection “unregistered person” means a person not registered under this Act.]

Textual Amendments

F14 S. 7A inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss.3, 5](#).

8 Orders and regulations.

- (1) Any power conferred by any provision of this Act to make an order or regulation shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, any statutory instrument made under any power conferred by this Act shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.
- (3) An order under section 2(3) above the effect of which is to include any description of vehicle among those which are chargeable vehicles shall be laid before the Commons House of Parliament; and unless it is approved by that House before the expiration of a period of twenty-eight days beginning with the date on which it was made it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done under the order or to the making of a new order.
- (4) In reckoning any such period as is mentioned in subsection (3) above no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the Commons House of Parliament is adjourned for more than four days.

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9 Interpretation.

In this Act—

“authorised person” means a person acting under the authority of the Commissioners;

“chargeable vehicle” shall be construed in accordance with section 2 above;

“the Commissioners” means the Commissioners of Customs and Excise;

“registered”, in relation to a vehicle, shall be construed in accordance with section 1(3) above and, in relation to a person, means registered under section 4 above;

“the tax” means car tax;

“wholesale value” shall be construed in accordance with section 3 above;

and references to the making of a chargeable vehicle shall be construed in accordance with section 6(1) above.

Modifications etc. (not altering text)

C7 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by Finance (No. 2) Act 1992 (c. 48), s. 18(1), Sch. 4, Sch. 18 Pt. VI, and by Car Tax (Abolition) Act 1992 (c. 58), s.4 (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

10 Consequential, transitional and saving provisions and repeals.

(1) In section 1(1) of the ^{M7}Provisional Collection of Taxes Act 1968 after the words “value added tax” there shall be inserted the words “car tax”.

(2) In section 7 of the ^{M8}Isle of Man Act 1979—

(a) in subsection (1) after the words “the Finance Act 1972” there shall be inserted the words “or the Car Tax Act 1983”;

(b) in subsections (1) and (2) for the words “the Act of 1972” wherever they occur there shall be substituted the words “the Act of 1983”; and

(c) in subsection (4) for the words “paragraph 21(3) of Schedule 7 to the Act of 1972” and “paragraph 23” there shall be substituted respectively the words “paragraph 7(3) of Schedule 1 to the Act of 1983” and “paragraph 9”;

but nothing in this subsection shall affect the validity of any Order made under that section before the commencement of this Act and, without prejudice to section 17 of the ^{M9}Interpretation Act 1978, except where the context otherwise requires for any reference in any such Order to any enactment repealed by this Act there shall be substituted a reference to the corresponding provision of this Act.

(3) Schedule 2 to this Act (transitional and saving provisions) shall have effect, but without prejudice to the operation of sections 15 to 17 of the Interpretation Act 1978 (which relate to the effect of repeals).

(4) The enactments specified in Schedule 3 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

Marginal Citations

M7 1968 c. 2.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Car Tax Act 1983. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

M8 [1979 c. 58.](#)

M9 [1978 c. 30.](#)

11 Short title, commencement and extent.

- (1) This Act may be cited as the Car Tax Act 1983.
- (2) This Act shall come into force at the expiry of the period of three months beginning with the day on which it is passed.
- (3) This Act shall extend to Northern Ireland.
- (4) Section 10(2) above shall extend to the Isle of Man but no other provision of this Act shall extend there.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Car Tax Act 1983. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

Section 1(4).

ADMINISTRATION AND COLLECTION

Modifications etc. (not altering text)

C8 Sch. 1 extended by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 27(3)

General

- 1 (1) The tax shall be under the care and management of the Commissioners.
- (2) All money and securities for money collected or received for or on account of the tax shall—
- (a) if collected or received in Great Britain, be placed to the general account of the Commissioners kept at the Bank of England under section 17 of the ^{M10}Customs and Excise Management Act 1979;
 - (b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.

Marginal Citations

M10 1979 c. 2.

Power of Commissioners to assess tax due

- 2 (1) Where an amount is due from any person on account of the tax, but by reason of his failure to keep or to produce or furnish any records, accounts or other documents as required by or under this Schedule, or of his failure to take or permit to be taken any other step so required, or by reason of such records, accounts or other documents being materially incomplete or inaccurate, the commissioners are unable to ascertain the exact amount of tax due from him, the Commissioners may assess the amount due from him to the best of their judgment and notify it to him.
- (2) Subject to the following provisions of this paragraph, an assessment under this paragraph of an amount of tax due shall not be made after—
- (a) two years after the time when the amount became payable; or
 - (b) one year after evidence of facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,
- whichever is the later.
- (3) Where such further evidence as is mentioned in sub-paragraph (2)(b) above comes to the knowledge of the Commissioners after the making of an assessment under this

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paragraph, subject to sub-paragraph (4) below, a further assessment may be made in addition to that assessment.

- (4) No assessment shall be made under this paragraph more than six years after the time when the tax became payable, except for the purpose of recovering tax lost to the Crown through the fraud or wilful default or neglect of any person.
- (5) An amount assessed and notified under this paragraph shall be recoverable as an amount of tax due unless in any action relating to it the person liable proves the amount actually due and that amount is less than the amount assessed.

Modifications etc. (not altering text)

- C9** Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 18\(1\), Sch. 4, Sch. 18 Pt. VI](#), and by [Car Tax \(Abolition\) Act 1992 \(c. 58\), s.4 \(with s. 5\)](#), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Recovery of tax

- 3 (1) The tax due from any person shall be recoverable as a debt due to the Crown.
- (2) Regulations under this Schedule may make provision—
- (a) in respect of England and Wales and Northern Ireland, authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any tax due from him and for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations [^{F15}and for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations];
- [^{F16}(3) In respect of Scotland, where any tax is due and has not been paid, the sheriff, on an application by the Commissioners accompanied by a certificate by the Commissioners—
- (a) stating that none of the persons specified in the application has paid the tax due from him;
- (b) stating that payment of the amount due from each such person has been demanded from him; and
- (c) specifying the amount due from and unpaid by each such person,
- shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (4) below, of the amount remaining due and unpaid.
- (4) The diligences referred to in sub-paragraph (3) above are—
- [an attachment;]
- [^{F17}(a)
- (b) an earnings arrestment;
- (c) an arrestment and action of furthcoming or sale.
- (5) Subject to sub-paragraph (6) below and without prejudice to [^{F18}section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)], the sheriff officer's fees, together with the outlays necessarily incurred

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by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.

- (6) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the Commissioners for, sums paid to him by the debtor in respect of the amount owing.
- (7) Regulations under this Schedule may make provision for anything which the Commissioners may do under sub-paragraphs (3) to (6) above to be done by an officer of the Commissioners holding such rank as the regulations may specify.]

Textual Amendments

- F15** Words inserted by Finance Act 1984 (c. 43, SIF 40:2), s. 16(1) (which s. 16 is repealed (S.) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 10(3), Sch. 8 (with Sch. 7 para. 5))
- F16** Sch. 1 paras. 3(3)–(7) substituted (S.) for word “and” and para. 3(2)(b) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 74(1), Sch. 4 para 3 (with Sch. 7 para. 5)
- F17** Sch. 1 para. 3(4)(a) substituted (S.) (30.12.2002) by 2002 asp 17, ss. 61, 64(2), Sch. 3 Pt. 1 para. 14(2) (with s. 63)
- F18** Words in Sch. 1 para. 3(5) substituted (S.) (30.12.2002) by 2002 asp 17, ss. 61, 64(2), Sch. 3 Pt. 1 para. 14(3) (with s. 63)

^{F19} Priority of tax in bankruptcy, winding up, etc.

Textual Amendments

- F19** Sch. 1 para. 4 repealed (E.W.S.) by Insolvency Act 1985 (c. 65, SIF 66), s. 235, Sch. 9 para. 11(2), Sch. 10 Pt. IV and (S.) by Bankruptcy (Scotland) Act 1985 (c. 66, SIF 66), s. 75(2), Sch. 8

- 4 (1) There shall be included among the debts which—
 - (a) under section 33 of the ^{M11}Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or person dying insolvent; or
 - (b) under section 118 of the ^{M12}Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt’s estate; . . . ^{F20}
 - (c) ^{F21}
- (2) In this paragraph “the relevant date”—
 - (a) in relation to section 33 of the said Act of 1914, means the date of the receiving order or of the death, as the case may be;
 - (b) in relation to section 118 of the said Act of 1913, means the date mentioned in subsection (4) of that section;
 - (c) ^{F22}]

Textual Amendments

- F20** Word repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), s. 29, Sch. 1
- F21** Sch. 1 para. 4(1)(c) repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), ss. 29, 30, Sch. 1, Sch. 2

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F22 Sch. 1 para. 4(2)(c) repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), ss. 29, 30, Sch. 1, **Sch. 2**

Marginal Citations

M11 1914 c. 59.

M12 1913 c. 20.

Records, accounts and returns

- 5 (1) A registered person shall—
- (a) keep such records and accounts and preserve them for such period as may be prescribed by regulations under this Schedule or as the Commissioners may direct either generally or in any particular case;
 - (b) if so required by or on behalf of the Commissioners, produce, at a time and place specified in the requirement, such records or accounts relating to the chargeable vehicles made or imported by him as may be so specified; and
 - (c) make such returns of the chargeable vehicles made or imported by him and of the amounts of tax for which he is accountable as may be so prescribed by regulations under this Schedule.
- [^{F23}(1A) The duties under sub-paragraph (1) above, except so far as arising by virtue of section 27(3) of the Finance Act 1989 (certificates), shall be limited as follows—
- (a) the duty under paragraph (a) shall apply only to records and accounts relating to tax which has become due and vehicles on which tax has become due;
 - (b) the duty under paragraph (b) shall apply only to records and accounts relating to vehicles on which tax has become due;
 - (c) the duty under paragraph (c), so far as relating to returns of vehicles, shall apply only to returns of vehicles on which tax has become due.]
- (2) A person who, in the course of a business carried on by him, has chargeable vehicles delivered to him on which tax [^{F24}due] has not been paid shall—
- (a) keep such records and preserve them for such periods as may be prescribed by regulations under this Schedule or as the Commissioners may direct either generally or in any particular case;
 - (b) if so required by or on behalf of the Commissioners, produce at a time and place specified in the requirement, such records relating to the vehicles as may be so specified; and
 - (c) make to the persons by whom the vehicles are sent such returns of the vehicles ceasing or treated as ceasing to be that person's property as may be prescribed by regulations under this Schedule.

Textual Amendments

F23 Sch. 1 para. 5(1A) inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(5), 5.

F24 Word in para. 5(2) inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(6), 5.

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Giving of information

- 6 (1) Every person who is concerned (in whatever capacity) with the making, sale, importation or exportation of chargeable vehicles shall—
- (a) furnish to the Commissioners within such time and in such form as they may require, such information relating to the vehicles or any materials used or kept in making such vehicles as the Commissioners may specify; and
 - (b) upon demand made by an authorised person produce or cause to be produced any documents relating to the vehicles or any materials used or kept for use in making such vehicles for inspection by the authorised person and shall permit him to take copies of or to make extracts from the documents and for that purpose to remove them at a reasonable time and for a reasonable period.
- (2) Every person who converts a vehicle of another description into a chargeable vehicle shall inform the Commissioners of that fact forthwith unless he is a registered person.
- [^{F25}(3) The duties under sub-paragraph (1) above shall apply only to information and documents relating to vehicles on which tax has become due.
- (4) Sub-paragraph (2) above shall not apply where the conversion is completed on or after 13th November 1992.]

Textual Amendments

F25 Para. 6(3)(4) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\), s. 2\(7\), 5.](#)

Modifications etc. (not altering text)

C10 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 18\(1\), Sch. 4, Sch. 18 Pt. VI](#), and, by [Car Tax \(Abolition\) Act 1992 \(c. 58\), s.4 \(with s. 5\)](#), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Entry and search

- 7 (1) An authorised person may at any reasonable time enter premises which are used in connection with the making, sale, importation or exportation of chargeable vehicles.
- (2) Where an authorised person has reasonable cause to believe that any premises are used in connection with—
- (a) the making, sale, importation or exportation of chargeable vehicles; or
 - (b) the storage of chargeable vehicles on which tax has not been paid,
- and that chargeable vehicles are on those premises, he may at any reasonable time enter and inspect those premises and inspect and take account of any vehicles or material found on them.
- [^{F26}(2A) The powers under sub-paragraphs (1) and (2) above shall be exercisable only for the purpose of ascertaining whether tax is due and, if so, the amount of the tax.]
- (3) If a justice of the peace or, in Scotland, a justice (within the meaning of [^{F27}section 307 of the Criminal Procedure (Scotland) Act 1995]) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with the tax is being, has been, or is about to be committed on any premises or that evidence of the commission of such an offence is to be found there, he may issue a warrant

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in writing authorising any authorised person to enter those premises, if necessary by force, at any time within [^{F28}one month] from the time of the issue of the warrant and search them; and any person who enters the premises under the authority of the warrant may—

- (a) take with him such other persons as appear to him to be necessary;
- (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence; and
- (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to have committed or to be about to commit such an offence or to be in possession of any such documents or other things;

but no woman or girl shall be searched except by a woman.

Textual Amendments

F26 Para. 7(2A) inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(8), 5.

F27 Words in Sch. 1 para. 7(3) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), Sch. 4 para. 47

F28 Words substituted by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 119(1), Sch. 6 para. 40

Modifications etc. (not altering text)

C11 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by Finance (No. 2) Act 1992 (c. 48), s. 18(1), Sch. 4, Sch. 18 Pt. VI, and by Car Tax (Abolition) Act 1992 (c. 58), s. 4 (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Offences

- 8 (1) If any person is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of the tax by him or any other person, he shall be liable—
- (a) on summary conviction, to a penalty not exceeding the statutory maximum or three times the amount of the tax, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F29}seven years] or to both.
- (2) If any person—
- (a) with intent to deceive produces, furnishes or sends for the purposes of this Act or regulations made under it or made by virtue of paragraph 13 below, or otherwise makes use for those purposes of any document which is false in a material particular; or
 - (b) in furnishing any information for the purposes of this Act or regulations made under it makes any statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular; or
 - (c) with intent to deceive uses or allows to be used any certificate issued in pursuance of regulations under this Act,
- he shall be liable—
- (i) on summary conviction, to a penalty not exceeding the statutory maximum or to imprisonment for a term not exceeding six months or to both; or

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(ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F30}the maximum term] or to both.

[^{F31}(2A) In sub-paragraph (2) above, “the maximum term” means seven years in the case of an offence under paragraph (a) or (c) and two years in the case of an offence under paragraph (b) of that sub-paragraph.]

(3) If any person acquires possession of, deals with or uses a chargeable vehicle having reason to believe—

- (a) that tax on the vehicle has been or will be evaded; or
- (b) that the vehicle ought to have been registered but that tax [^{F32}payable] on it has not been paid,

he shall be liable on summary conviction to a penalty of level 5 on the standard scale or three times the amount of the tax, whichever is the greater.

(4) If a person fails to comply with any requirement imposed by or under this Act or regulations made under it, he shall be liable on summary conviction to a penalty of level 3 on the standard scale together with a penalty of £10 for each day on which the failure continues.

(5) Where the failure referred to in sub-paragraph (4) above consists—

- (a) in not paying the tax due in respect of any period within the time required by regulations under paragraph 12 below; or
- (b) in not furnishing a return in respect of any period within the time required by any such regulations,

that sub-paragraph shall have effect as if for £10 there were substituted (if it is greater) an amount equal to 1/2 per cent. of the tax due in respect of that period; and for that purpose the tax due shall, if the person concerned has furnished a return, be taken to be the tax shown in the return as that for which he is accountable for that period and, in any other case, be taken to be such tax as has been assessed and notified to him under paragraph 2 above.

^{F33}(6)

^{F33}(7)

(8) Sections 145 to 155 of the ^{M13}Customs and Excise Management Act 1979 (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to offences under this paragraph (which include any act or omission in respect of which a penalty is imposed) and penalties imposed under this Act as they apply in relation to offences and penalties under the customs and excise Acts as defined in that Act.

(9) Section 154(2) of the said Act of 1979 as it applies by virtue of sub-paragraph (8) above shall have effect as if the question mentioned in paragraph (a) of that section were the question whether or not tax on any vehicle has become due or has been paid or secured.

Textual Amendments

F29 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. [12\(1\)\(d\)\(6\)](#)

F30 Words substituted by [Finance Act 1988 \(c. 39, SIF 40\(1\)\)](#), s. [12\(5\)\(a\)\(6\)](#)

F31 [Sch. 1 para. 8\(2A\)](#) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. [12\(5\)\(b\)\(6\)](#)

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F32 Word in para. 8(3)(b) inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(9), 5.

F33 Sch. 1 para. 8(6)(7) repealed (5.11.1993) by 1993 c. 50, s. 1(1), Sch. 1 Pt. XIV Gp. 2.

Modifications etc. (not altering text)

C12 Sch. 1 para. 8(2) amended by Finance Act 1985 (c. 54, SIF 40:1), s. 10(6)(h)

Marginal Citations

M13 1979 c. 2.

Forfeiture

- 9 A chargeable vehicle shall be liable to forfeiture under the Customs and Excise Management Act 1979 if—
- (a) tax on it would have become payable before its registration and it ought to have but has not been registered; or
 - (b) tax on it ought to have but has not been paid; or
 - (c) tax on it has been remitted subject to a condition and the condition has not been complied with.

Modifications etc. (not altering text)

C13 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by Finance (No. 2) Act 1992 (c. 48), s. 18(1), Sch. 4, Sch. 18 Pt. VI, and by Car Tax (Abolition) Act 1992 (c. 58), s.4 (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Evidence by certificate

- 10 (1) A certificate of the Commissioners—
- (a) that at any date a person was or was not registered; or
 - (b) that any return required by or under this Schedule has not been made or had not been made at any date; or
 - (c) that any tax shown as due in any return or assessment made in pursuance of this Schedule has not been paid, shall be sufficient evidence of the fact until the contrary is proved; and any document purporting to be such a certificate shall be deemed to be such a certificate until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subparagraph (2) of this paragraph shall be deemed to be such a certificate until the contrary is proved.

Modifications etc. (not altering text)

C14 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by Finance (No. 2) Act 1992 (c. 48), s. 18(1), Sch. 4, Sch. 18 Pt. VI, and by Car Tax

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(Abolition) Act 1992 (c. 58), s.4 (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Service of notices

- 11 A notice to be served on any person for any of the purposes of this Act may be served by sending it by post in a letter addressed to that person at his last or usual residence or place of business.

Regulations

- 12 The Commissioners may by regulations make provision for any matter for which it appears to them necessary to make provision for the purpose of enabling them to discharge their functions in relation to the tax, and in particular, but without prejudice to the generality of this provision—
- (a) for requiring registered persons to account for the tax payable by them by reference to such periods as may be prescribed by the regulations and to pay the tax due in respect of any such period within such time from the end of the period as may be so prescribed;
 - (b) for the particulars to be contained in any notification under section 4 of this Act;
 - (c) for requiring registered persons to furnish to persons acquiring chargeable vehicles from them certificates in such form as may be prescribed by the regulations that the tax on the vehicles has been or will be paid;
 - (d) for requiring persons who are not registered to furnish to persons acquiring chargeable vehicles from them statements in such form as may be prescribed by the regulations that the vehicles are chargeable vehicles on which tax will be payable;
 - (e) for treating as registered, for a limited time, persons who carry on the business of registered persons who have died or have become incapacitated;
 - (f) for transferring liability for the tax in respect of any chargeable vehicles to a person to whom the property in the vehicles is transferred where the circumstances of the transfer are of a description specified in the regulations and are such that tax does not become due on or before the transfer, and for applying to the transferee, with or without modifications, provisions of this Act applicable to a person who is liable for tax as a registered person;
 - (g) for the issue by the Commissioners of certificates stating that the tax on any chargeable vehicle has been paid or remitted;
 - (h) for specifying the circumstances in which a chargeable vehicle supplied by a person under an agreement for sale or return is to be treated for the purposes of the tax as ceasing to be his property in accordance with the agreement;
 - (i) for any other matter for which, under this Act, provision may be made by regulations. [^{F34}Any duty imposed by regulations under paragraph (c) or (d) above shall apply only where the vehicles are vehicles on which tax has become due.]

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Subordinate Legislation Made

P3 Sch. 1 para. 12: for previous exercises of this power, see Index to Government Orders

Textual Amendments

F34 Words in para. 12 inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(1), 5.

Modifications etc. (not altering text)

C15 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by Finance (No. 2) Act 1992 (c. 48), s. 18(1), Sch. 4, Sch. 18 Pt. VI, and by Car Tax (Abolition) Act 1992 (c. 58), s.4 (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Restriction on registration of chargeable vehicles

^{F35}13

Textual Amendments

F35 Sch. 1 para. 13 repealed (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(11), 5.

SCHEDULE 2

Section 10(3).

TRANSITIONAL AND SAVING PROVISIONS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 5 A vehicle is not a chargeable vehicle if purchase tax has been paid in respect of it.
- 6 Car tax shall not be chargeable on the importation of any vehicle which has less than three wheels if it was exported from the United Kingdom before 1st April 1981 and was before being exported registered under the ^{M14}Vehicles (Excise) Act 1971, the

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^{M15}Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.

Modifications etc. (not altering text)

C16 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by Finance (No. 2) Act 1992 (c. 48), s. 18(1), Sch. 4, **Sch. 18 Pt. VI**, and by Car Tax (Abolition) Act 1992 (c. 58), **s.4** (with s. 5), it is provided (retrospective to 13.11.1992) that s. 18(1), Sch. 4 and Pt. VI of Sch. 18 of that 1992 Act should be deemed never to have been enacted.

Marginal Citations

M14 1971 c. 10.

M15 1972 c. 10 (N.I.).

SCHEDULE 3

Section 10(4).

REPEALS

Chapter	Short title	Extent of repeal
1972 c. 41.	The Finance Act 1972.	Section 52. Schedule 7.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 22 to 24.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Part I of the Table in paragraph 12 of Schedule 4, the entries relating to Schedule 7 to the Finance Act 1972. In Schedule 7, paragraph 2 so far as it relates to car tax.
1981 c. 35.	The Finance Act 1981.	Sections 16 to 18.
1982 c. 39.	The Finance Act 1982.	Sections 18 and 19.
1982 c. 48.	The Criminal Justice Act 1982.	In Schedule 14, paragraph 3 so far as it relates to car tax.
1983 c. 28.	The Finance Act 1983.	Section 47 and paragraph 1 of Schedule 9 so far as they relate to car tax.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Car Tax Act 1983. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5