SCHEDULES

SCHEDULE 1

ADMINISTRATION AND COLLECTION

Modifications etc. (not altering text)

C1   Sch. 1 extended by Finance Act 1989 (c. 26, SIF 40:2), **s. 27(3)**

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.

[**F1**(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 [**F2**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 in writing authorising any authorised person to enter those premises, if necessary by force, at any time within [**F3**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

F1   Para. 7(2A) inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), **ss. 2(8)**, 5.

F2   Words in Sch .1 para. 7(3) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 47**

F3   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)

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.

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