

**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

#### ADMINISTRATION AND COLLECTION

##### Modifications etc. (not altering text)

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

##### *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)

**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.

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5