
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\(3\)](#)

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 [^{F1}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
 - (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F2}the maximum term] or to both.
- [^{F3}(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 [^{F4}payable] on it has not been paid,

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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.

^{F5}(6)

^{F5}(7)

(8) Sections 145 to 155 of the ^{M1}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

- F1** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 12\(1\)\(d\)\(6\)](#)
- F2** Words substituted by [Finance Act 1988 \(c. 39, SIF 40\(1\), s. 12\(5\)\(a\)\(6\)](#)
- F3** [Sch. 1 para. 8\(2A\)](#) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 12\(5\)\(b\)\(6\)](#)
- F4** Word in [para. 8\(3\)\(b\)](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\), ss. 2\(9\), 5.](#)
- F5** [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)

- C1** [Sch. 1 para. 8\(2\)](#) amended by [Finance Act 1985 \(c. 54, SIF 40:1\), s. 10\(6\)\(h\)](#)

Marginal Citations

- M1** [1979 c. 2.](#)

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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