

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)

^{F1} Priority of tax in bankruptcy, winding up, etc.

Textual Amendments

F1 Sch. 1 para. 4 repealed (E.W.S.) by Insolvency Act 1985 (c. 65, SIF 66), s. 235, Sch. 9 para. 11(2), Sch. 10 Pt.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 ^{M1}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 ^{M2}Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt's estate; . . . ^{F2}
 - (c) ^{F3}
- (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) ^{F4}

Textual Amendments

F2 Word repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), s. 29, Sch. 1

F3 Sch. 1 para. 4(1)(c) repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), ss. 29, 30, Sch. 1, Sch. 2

F4 Sch. 1 para. 4(2)(c) repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), ss. 29, 30, Sch. 1, Sch. 2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

M1 1914 c. 59.
M2 1913 c. 20.

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5