

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\(3\)](#)

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.
- [^{F1}(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 [^{F2}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.

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Textual Amendments

- F1** [Sch. 1 para. 5\(1A\)](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), **ss. 2(5)**, 5.
- F2** 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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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