

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\(3\)](#)

Giving of information

- 6 (1) Every person who is concerned (in whatever capacity) with the making, sale, importation or exportation of chargeable vehicles shall—
- (a) furnish to the Commissioners within such time and in such form as they may require, such information relating to the vehicles or any materials used or kept in making such vehicles as the Commissioners may specify; and
 - (b) upon demand made by an authorised person produce or cause to be produced any documents relating to the vehicles or any materials used or kept for use in making such vehicles for inspection by the authorised person and shall permit him to take copies of or to make extracts from the documents and for that purpose to remove them at a reasonable time and for a reasonable period.
- (2) Every person who converts a vehicle of another description into a chargeable vehicle shall inform the Commissioners of that fact forthwith unless he is a registered person.
- [^{F1}(3) The duties under sub-paragraph (1) above shall apply only to information and documents relating to vehicles on which tax has become due.
- (4) Sub-paragraph (2) above shall not apply where the conversion is completed on or after 13th November 1992.]

Textual Amendments

F1 [Para. 6\(3\)\(4\)](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [s. 2\(7\)](#), 5.

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