



Car Tax Act 1983

1983 CHAPTER 53

1 Car tax.

- (1) A tax, to be known as car tax, shall be charged in accordance with the provisions of this Act on all chargeable vehicles—
 - (a) made or registered in the United Kingdom by a person registered under this Act, or
 - (b) made or registered in, or imported into, the United Kingdom by any other person.
- (2) The tax on any vehicle shall be charged—
 - (a) in the case of a caravan, at the rate of [^{F1}5 per cent.] of three-fifths of its wholesale value, and
 - (b) in any other case, at the rate of [^{F1}5 per cent.] of the wholesale value of the vehicle.

[^{F2}(2A) Where (apart from this subsection) car tax on a vehicle would become due on or after 13th November 1992, it shall not become due and shall be deemed never to have been charged.]

- (3) For the purposes of this section a vehicle is registered if it is registered under the ^{M1}Vehicles (Excise) Act 1971 or the ^{M2}Vehicles (Excise) Act (Northern Ireland) 1972.
- (4) Schedule 1 to this Act (which contains provisions relating to the administration and collection of the tax) shall have effect.

Textual Amendments

- F1** Words in s. 1(2)(a)(b) substituted (16.3.1992) by [Finance Act 1992 \(c. 20\), s. 8\(1\)\(2\)](#), which substitution shall apply in relation to vehicles on which car tax becomes due after 10th March 1992.
- F2** [S. 1\(2A\)](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\), ss.1, 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](#)

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(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.

Marginal Citations

M1 1971 c. 10.

M2 1972 c. 10 (N.I.).

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5