



Car Tax Act 1983

1983 CHAPTER 53

2 Chargeable vehicles.

- (1) For the purposes of this Act a vehicle is a chargeable vehicle if—
- (a) it is a vehicle of a kind normally used on public roads;
 - (b) it is propelled by an internal combustion engine;
 - (c) it is either—
 - (i) constructed or adapted solely or mainly for the carriage of passengers, or
 - (ii) has to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows; and
 - (d) it is not a vehicle to which subsection (2) below applies.
- (2) This subsection applies to the following vehicles—
- (a) vehicles having three or more wheels and capable of accommodating only one person or suitable for carrying twelve or more persons;
 - (b) vehicles of not less than three tonnes unladen weight other than caravans;
 - [^{F1}(c) prison vans, ambulances and vehicles designed or substantially and permanently adapted for the carriage of a chronically sick or disabled person in a wheelchair or on a stretcher and of no more than five other persons;]
 - (d) vehicles of a type approved by the Assistant Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time being laid down by him for the purposes of the ^{M1}London Cab Order 1934;
 - (e) vehicles (other than caravans) constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose;
 - (f) vehicles more than twenty years old.
- (3) The Treasury may by order delete or vary any description of vehicle for the time being specified in paragraphs (a) to (e) of subsection (2) above or add a description of vehicle to those specified in that subsection; and any such order may contain such transitional provisions as appear to the Treasury to be necessary or expedient.

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- (4) For the purposes of the tax, a vehicle which is not finished and complete but which, if finished and complete, would be a chargeable vehicle shall be treated as a chargeable vehicle.

Textual Amendments

F1 S. 2(2)(c) substituted by S.I. 1984/488, [art. 2](#)

Marginal Citations

M1 1934 S.R. & O. No. 1346.

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5