



Car Tax Act 1983

1983 CHAPTER 53

5 Liability to and payment of tax. **U.K.**

- (1) Subject to section 6(3) below, the tax on any vehicle shall be payable—
 - (a) if the vehicle is made or imported by a person registered under this Act, by that person [^{F1}subject to section 5A below];
 - (b) if the vehicle is imported by a person not registered under this Act, as if it were a duty of excise chargeable on importation; and
 - (c) in any other case by the person who for the purposes of the registration of the vehicle is treated as the person keeping the vehicle.
- (2) Where tax on a vehicle is payable by a person registered under this Act, it shall become due—
 - (a) if the vehicle is appropriated to the use of that person, at the time when it is so appropriated;
 - (b) if it is delivered under an agreement providing for its sale or return, at the time when, in accordance with the agreement, it ceases to be the property of that person or when it is treated for the purposes of the tax as so ceasing to be his property in pursuance of regulations made under this Act;
 - (c) in any other case, when it is sent out from the premises of that person;and shall become payable at the time provided for by those regulations.
- (3) For the purposes of subsection (2) above, a vehicle which is to be sold by retail by a person registered under this Act shall be deemed to be sent out from the premises of that person when it is sent to the place from which it is to be sold.
- (4) Subject to subsection (5) below, the ^{M1}Customs and Excise Management Act 1979 and, except where the contrary intention appears, any other enactments (including provisions of regulations or other instruments having statutory effect) relating generally to excise duties on imported goods, whenever passed or made, shall have effect, with such exceptions and adaptations as the Commissioners may by regulations prescribe, as if chargeable vehicles in respect of which tax is payable in accordance with subsection (1)(b) above were liable to a duty of excise on importation and as if the tax were that duty.

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- (5) The following enactments shall be excepted from those which are to have effect as mentioned in subsection (4) above—
- (a) sections 43(5), 125, 126 and 127(1)(b) of the said Act of 1979;
 - (b) the ^{M2}Customs and Excise Duties (General Reliefs) Act 1979; and
 - (c) sections 8 and 9 of the ^{M3}Isle of Man Act 1979.
- (6) Where tax on a vehicle is payable as mentioned in subsection (1)(c) above it shall become due and payable before the vehicle is registered.

Textual Amendments

F1 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), **s. 27(2)**

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.
- C2** [S. 5\(2\)\(b\)](#) modified by [S.I. 1985/1737](#), **reg. 5(3)(a)**
- C3** [S. 5\(2\)\(c\)](#) modified by [S.I. 1985/1737](#), **reg. 5(3)(b)**
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Marginal Citations

- M1** 1979 c. 2.
M2 1979 c. 3.
M3 1979 c. 58.

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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