



Car Tax Act 1983

1983 CHAPTER 53

[^{F1}5A Relief where vehicle leased to the handicapped.

(1) This section applies where on the date when, apart from subsection (2)(a) below, tax on a chargeable vehicle would become due from a person registered under this Act, there is held by him or on his behalf a certificate of a person to whom the vehicle is sold (“the lessor”) that the lessor intends to supply the vehicle to another in such circumstances that the supply will be a zero-rated supply by virtue of item 12 of Group 14 (letting on hire of motor vehicles to the handicapped) of Schedule 5 to the Value Added Tax Act 1983.

(2) Tax on the vehicle—

- (a) shall not be payable by the registered person, but
- (b) if, within the period of three years beginning with that date, the lessor supplies the vehicle in any circumstances other than those mentioned in subsection (1) above, shall be payable by the lessor and shall become due and payable at the time of the supply.

[Subsection (2)(b) above shall not apply where at the time of the supply the lessor is—

- ^{F2}(2A) (a) a charity, or
- (b) a person used by a charity for the purpose of making supplies which attract relief under this section.]

(3) In this section—

“certificate” means a certificate in a form for the time being approved by the Commissioners, and

“supply” has the same meaning as in the Value Added Tax Act 1983.]

Textual Amendments

F1 S. 5A inserted by Finance Act 1989 (c. 26, SIF 40:1), s. 27(1)

F2 S. 5A(2A) added by Finance Act 1991 (c. 31, SIF 40:2), s. 19(1).

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.

[View outstanding changes](#)

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5