



Car Tax Act 1983

1983 CHAPTER 53

9 Interpretation.

In this Act—

“authorised person” means a person acting under the authority of the Commissioners;

“chargeable vehicle” shall be construed in accordance with section 2 above;

“the Commissioners” means the Commissioners of Customs and Excise;

“registered”, in relation to a vehicle, shall be construed in accordance with section 1(3) above and, in relation to a person, means registered under section 4 above;

“the tax” means car tax;

“wholesale value” shall be construed in accordance with section 3 above;

and references to the making of a chargeable vehicle shall be construed in accordance with section 6(1) above.

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.

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5