



Car Tax Act 1983

CHAPTER 53

CAR TAX ACT 1983

- 1 Car tax.
- 2 Chargeable vehicles.
- 3 Wholesale value.
- 4 Registration of makers and importers of chargeable vehicles.
- 5 Liability to and payment of tax.
- 5A Relief where vehicle leased to the handicapped.
- 6 Converted and adapted vehicles.
- 7 Remission of tax on certain vehicles.
- 7A Abolition: special cases.
- 8 Orders and regulations.
- 9 Interpretation.
- 10 Consequential, transitional and saving provisions and repeals.
- 11 Short title, commencement and extent.

SCHEDULES

SCHEDULE 1 — Administration and Collection

General

- 1 (1) The tax shall be under the care and management...

Power of Commissioners to assess tax due

- 2 (1) Where an amount is due from any person on...

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Recovery of tax

- 3 (1) The tax due from any person shall be recoverable...

Priority of tax in bankruptcy, winding up, etc.

- 4 (1) There shall be included among the debts which—

Records, accounts and returns

- 5 (1) A registered person shall— (a) keep such records and...

Giving of information

- 6 (1) Every person who is concerned (in whatever capacity) with...

Entry and search

- 7 (1) An authorised person may at any reasonable time enter...

Offences

- 8 (1) If any person is knowingly concerned in, or in...

Forfeiture

- 9 A chargeable vehicle shall be liable to forfeiture under the...

Evidence by certificate

- 10 (1) A certificate of the Commissioners— (a) that at any...

Service of notices

- 11 A notice to be served on any person for any...

Regulations

- 12 The Commissioners may by regulations make provision for any matter...

Restriction on registration of chargeable vehicles

- 13

SCHEDULE 2 — Transitional and Saving Provisions

- 1 Where any period of time specified in an enactment repealed...
2 Any provision of this Act relating to anything done or...
3 Nothing in this Act shall affect the enactments repealed by...
4 Where an offence for the continuation of which a penalty...
5 A vehicle is not a chargeable vehicle if purchase tax...
6 Car tax shall not be chargeable on the importation of...

SCHEDULE 3 — Repeals

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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5