

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. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

ADMINISTRATION AND COLLECTION

Modifications etc. (not altering text)

C1 Sch. 1 extended by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 27(3)

Recovery of tax

- 3 (1) The tax due from any person shall be recoverable as a debt due to the Crown.
- (2) Regulations under this Schedule may make provision—
- (a) in respect of England and Wales and Northern Ireland, authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any tax due from him and for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations [^{F1}and for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations];
- [^{F2}(3) In respect of Scotland, where any tax is due and has not been paid, the sheriff, on an application by the Commissioners accompanied by a certificate by the Commissioners—
- (a) stating that none of the persons specified in the application has paid the tax due from him;
- (b) stating that payment of the amount due from each such person has been demanded from him; and
- (c) specifying the amount due from and unpaid by each such person,
- shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (4) below, of the amount remaining due and unpaid.
- (4) The diligences referred to in sub-paragraph (3) above are—
- [an attachment;]
- ^{F3}(a)
- (b) an earnings arrestment;
- (c) an arrestment and action of furthcoming or sale.
- (5) Subject to sub-paragraph (6) below and without prejudice to [^{F4}section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)], the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.

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- (6) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the Commissioners for, sums paid to him by the debtor in respect of the amount owing.
- (7) Regulations under this Schedule may make provision for anything which the Commissioners may do under sub-paragraphs (3) to (6) above to be done by an officer of the Commissioners holding such rank as the regulations may specify.]

Textual Amendments

- F1** Words inserted by Finance Act 1984 (c. 43, SIF 40:2), s. 16(1) (which s. 16 is repealed (S.) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 10(3), Sch. 8 (with Sch. 7 para. 5))
- F2** Sch. 1 paras. 3(3)–(7) substituted (S.) for word “and” and para. 3(2)(b) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 74(1), Sch. 4 para 3 (with Sch. 7 para. 5)
- F3** Sch. 1 para. 3(4)(a) substituted (S.) (30.12.2002) by 2002 asp 17, ss. 61, 64(2), Sch. 3 Pt. 1 para. 14(2) (with s. 63)
- F4** Words in Sch. 1 para. 3(5) substituted (S.) (30.12.2002) by 2002 asp 17, ss. 61, 64(2), Sch. 3 Pt. 1 para. 14(3) (with s. 63)

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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