



# Car Tax Act 1983

## CHAPTER 53

### ARRANGEMENT OF SECTIONS

Section

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## ELIZABETH II



## Car Tax Act 1983

## 1983 CHAPTER 53

An Act to consolidate the enactments relating to car tax.  
[26 July 1983]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**1.**—(1) A tax, to be known as car tax, shall be charged in accordance with the provisions of this Act on all chargeable vehicles—

- (a) made or registered in the United Kingdom by a person registered under this Act, or
- (b) made or registered in, or imported into, the United Kingdom by any other person.

(2) The tax on any vehicle shall be charged—

- (a) in the case of a caravan, at the rate of 10 per cent. of three-fifths of its wholesale value, and
- (b) in any other case, at the rate of 10 per cent. of the wholesale value of the vehicle.

(3) For the purposes of this section a vehicle is registered if it is registered under the Vehicles (Excise) Act 1971 or the Vehicles (Excise) Act (Northern Ireland) 1972.

1971 c. 10.  
(N.I.).

(4) Schedule 1 to this Act (which contains provisions relating to the administration and collection of the tax) shall have effect.

Chargeable  
vehicles.

2.—(1) For the purposes of this Act a vehicle is a chargeable vehicle if—

- (a) it is a vehicle of a kind normally used on public roads ;
- (b) it is propelled by an internal combustion engine ;
- (c) it is either—

- (i) constructed or adapted solely or mainly for the carriage of passengers, or

- (ii) has to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows ; and

- (d) it is not a vehicle to which subsection (2) below applies.

(2) This subsection applies to the following vehicles—

- (a) vehicles having three or more wheels and capable of accommodating only one person or suitable for carrying twelve or more persons ;
- (b) vehicles of not less than three tonnes unladen weight other than caravans ;
- (c) ambulances and prison vans ;
- (d) vehicles of a type approved by the Assistant Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time being laid down by him for the purposes of the London Cab Order 1934 ;
- (e) vehicles (other than caravans) constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose ;
- (f) vehicles more than twenty years old.

(3) The Treasury may by order delete or vary any description of vehicle for the time being specified in paragraphs (a) to (e) of subsection (2) above or add a description of vehicle to those specified in that subsection ; and any such order may contain such transitional provisions as appear to the Treasury to be necessary or expedient.

(4) For the purposes of the tax, a vehicle which is not finished and complete but which, if finished and complete, would be a chargeable vehicle shall be treated as a chargeable vehicle.

1934 S.R. &  
O. No. 1346.

Wholesale  
value.

3.—(1) For the purposes of the tax the wholesale value of any vehicle shall be taken, subject to subsection (2) below to be the price which, in the opinion of the Commissioners of Customs and Excise (in this Act referred to as "the Commissioners") the

vehicle would fetch on a sale made at the time the tax becomes due by a person selling by wholesale in the open market in the United Kingdom to a retail trader carrying on business in the United Kingdom only, on the assumption that—

- (a) the price was the sole consideration for the sale ; and
- (b) the vehicle was to be delivered to the retail trader at the seller's place of business ; and
- (c) neither the tax nor value added tax was payable ;

and in this subsection “ retail trader ” means a person who sells by retail and does not sell to a person who carries on a business of selling vehicles.

(2) If in the opinion of the Commissioners a vehicle is not finished and complete, they shall determine its wholesale value as if it were finished and complete, having regard to the parts and accessories that remain to be provided and the processes that remain to be undergone for the vehicle to be in a state to be expected of a finished and complete chargeable vehicle.

(3) Where the person by whom the tax is payable is dissatisfied with the determination of the wholesale value by the Commissioners he may, within such period from the time when their decision is communicated to him as may be prescribed by regulations under this Act or such further time as the Commissioners may allow, by notice in writing given to the Commissioners require the determination to be referred to the arbitration of a person appointed under this section, whose decision shall be final and conclusive ; but no such reference shall be made unless, within that period or such further time as the Commissioners may allow, the person requiring the reference has deposited with the Commissioners the amount of tax which would be due on the basis of their determination.

(4) If the tax chargeable as a result of a reference under subsection (3) above is less than the amount deposited with the Commissioners the excess shall be repaid with interest at such rate as the referee may determine.

(5) A referee for the purposes of subsection (3) above shall be appointed by the Lord Chancellor, except that—

- (a) if the person by whom the tax is payable has his principal place of business in Scotland, the referee shall be appointed by the Lord President of the Court of Session ; and
- (b) if that person has his principal place of business in Northern Ireland, the referee shall be appointed by the Lord Chief Justice of Northern Ireland.

Registration of makers and importers of chargeable vehicles.

**4.—(1)** A person who, in any calendar year, makes or imports not less than ten chargeable vehicles is liable to be registered by the Commissioners.

(2) Every person who is liable to be registered under this section and is not for the time being so registered shall notify the Commissioners of the fact within fourteen days of becoming so liable ; and the Commissioners may, if they think fit, register any such person.

(3) A person for the time being registered under this section who ceases to make or import chargeable vehicles shall notify the Commissioners of that fact and the Commissioners shall cancel the registration of any such person when all tax due from him has been accounted for ; and they may, if they think fit, cancel the registration of any other person.

(4) The Treasury may from time to time by order substitute another number for that specified in subsection (1) above.

Liability to and payment of tax.

**5.—(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 ;
- (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 Customs and Excise 1979 c. 2. 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.

(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 Customs and Excise Duties (General Reliefs) Act 1979 c. 3. 1979 ; and
- (c) sections 8 and 9 of the Isle of Man Act 1979. 1979 c. 58.

(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.

6.—(1) For the purposes of this Act the making of a chargeable vehicle includes the conversion into a chargeable vehicle of a vehicle of any other description. Converted and adapted vehicles.

(2) Where a chargeable vehicle is made by the conversion of a vehicle which is not a chargeable vehicle and the person converting it is not registered under this Act, the tax on the vehicle shall become due—

- (a) at the time the conversion is completed ; or
- (b) at the time when the vehicle is first used after the conversion was begun,

whichever is the earlier.

(3) In the case mentioned in subsection (2) above the tax on the vehicle shall be payable by the person who is the owner of the vehicle at the time the tax becomes due ; but—

- (a) if at that time a person other than the owner is entitled to possession of the vehicle under a hire-purchase agreement the tax shall be payable by that person instead of by the owner ; and

(b) where another person carries out the conversion under a contract to the order of the person by whom the tax is payable he shall be accountable for the tax as well as that person but may recover from him any tax paid in pursuance of this paragraph.

(4) If it appears to the Commissioners that a person converts or adapts chargeable vehicles and that the vehicles so converted or adapted remain chargeable vehicles, they may direct that the conversion or adaptation shall, where it is of a description specified in the direction, be treated for the purposes of the tax as the making of the vehicles resulting from it, whether or not it would otherwise fall to be so treated.

(5) A person in respect of whom a direction under subsection (4) above is in force shall be liable to be registered under this Act, whether or not he would otherwise be so liable.

(6) Where a direction under subsection (4) above is in force in respect of any person, then, subject to such conditions as the Commissioners think necessary for the protection of the revenue and as are specified in the direction—

- (a) tax shall not be charged on any unused vehicle delivered to that person, under arrangements approved by the Commissioners, by a person registered under this Act ; and
- (b) the wholesale value of any used vehicle which has been converted or adapted shall be taken to be reduced by an amount equal to what would have been its wholesale value if it had not been converted or adapted.

Remission of  
tax on certain  
vehicles.

- 7.—(1) Where the Commissioners are satisfied that a vehicle—
- (a) has been exported ; or
  - (b) is to be exported under arrangements approved by them,

they shall remit the tax on the vehicle or, if the tax has been paid, repay it (subject, in the case of a vehicle registered before exportation, to such conditions as they think fit) ; but where such a vehicle is imported after having been exported the provisions of this Act shall apply in relation to it as they apply in relation to a vehicle made outside the United Kingdom and not previously imported.

(2) Where it is shown to the satisfaction of the Commissioners that a person who acquires a chargeable vehicle is only temporarily in the United Kingdom or is about to become resident outside the United Kingdom the Commissioners may, subject to such conditions as they think necessary for the protection of the revenue, remit the tax on the vehicle or, if the tax has been paid and the vehicle is unused, repay the tax.

(3) If—

- (a) tax has been remitted or repaid on a vehicle under subsection (2) above, and
- (b) the vehicle is found in the United Kingdom after the date by which the Commissioners directed, as a condition of the remission or repayment, that it should be exported, or any other condition imposed by the Commissioners under that subsection is not complied with, and
- (c) the presence of the vehicle in the United Kingdom after that date or the non-observance of that condition has not been authorised for the purposes of this subsection by the Commissioners,

then the tax which would have been payable but for the remission or, as the case may be, an amount of tax equal to that repaid shall become payable forthwith by the person by whom the vehicle was acquired or by any other person in whose possession the vehicle is found in the United Kingdom, and shall be recoverable as a debt due to the Crown, unless, or except to the extent that, the Commissioners see fit to waive payment of the whole or part of it.

(4) Regulations under this Act may make provision for enabling the Commissioners to remit the tax on a chargeable vehicle, subject to such conditions as they think necessary for the protection of the revenue, where—

- (a) the vehicle is imported after having been exported and tax was not remitted or repaid under subsection (1) above, or
- (b) the vehicle has been used and owned outside the United Kingdom for not less than such period as may be prescribed by the regulations and such other conditions are satisfied as may be so prescribed.

(5) The conditions that may be imposed in pursuance of regulations under subsection (4) above may include conditions prohibiting or restricting the disposal of the vehicle for such period as may be prescribed by the regulations.

(6) If the tax has been remitted on a vehicle under subsection (4) above and any condition imposed by the Commissioners under that subsection is not complied with, the tax which would have been payable but for the remission shall be payable forthwith by the person who then owns the vehicle or by any other person in whose possession the vehicle is found and shall be recoverable as a debt due to the Crown unless, or except to the extent that, the Commissioners see fit to waive payment of the whole or part of it.



## SCHEDULES

Section 1(4).

### SCHEDULE 1

#### ADMINISTRATION AND COLLECTION

##### *General*

1.—(1) The tax shall be under the care and management of the Commissioners.

(2) All money and securities for money collected or received for or on account of the tax shall—

(a) if collected or received in Great Britain, be placed to the general account of the Commissioners kept at the Bank of England under section 17 of the Customs and Excise Management Act 1979 ;

(b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.

1979 c. 2.

##### *Power of Commissioners to assess tax due*

2.—(1) Where an amount is due from any person on account of the tax, but by reason of his failure to keep or to produce or furnish any records, accounts or other documents as required by or under this Schedule, or of his failure to take or permit to be taken any other step so required, or by reason of such records, accounts or other documents being materially incomplete or inaccurate, the Commissioners are unable to ascertain the exact amount of tax due from him, the Commissioners may assess the amount due from him to the best of their judgment and notify it to him.

(2) Subject to the following provisions of this paragraph, an assessment under this paragraph of an amount of tax due shall not be made after—

(a) two years after the time when the amount became payable ;  
or

(b) one year after evidence of facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,

whichever is the later.

(3) Where such further evidence as is mentioned in sub-paragraph (2)(b) above comes to the knowledge of the Commissioners after the making of an assessment under this paragraph, subject to sub-paragraph (4) below, a further assessment may be made in addition to that assessment.

(4) No assessment shall be made under this paragraph more than six years after the time when the tax became payable, except for the purpose of recovering tax lost to the Crown through the fraud or wilful default or neglect of any person.

(5) An amount assessed and notified under this paragraph shall be recoverable as an amount of tax due unless in any action relating to it the person liable proves the amount actually due and that amount is less than the amount assessed.

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### *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; and
- (b) in respect of Scotland, authorising the pointing of the corporeal moveables of any person refusing or neglecting to pay any tax due from him and for the disposal of any moveables which are pointed in pursuance of the regulations.

### *Priority of tax in bankruptcy, winding up, etc.*

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

- (a) under section 33 of the Bankruptcy Act 1914 are to be paid 1914 c. 59. in priority to all other debts in the distribution of the property of a bankrupt or person dying insolvent; or
- (b) under section 118 of the Bankruptcy (Scotland) Act 1913 1913 c. 20. are to be paid in priority to all other debts in the division of a bankrupt's estate; or
- (c) under section 319 of the Companies Act 1948 are to be paid 1948 c. 38. in priority to all other debts in the winding up of a company, or under section 94 of the Act of 1948 are on an appointment of a receiver on behalf of debenture holders or taking of possession by or on behalf of debenture holders to be paid in priority to any claim for principal or interest in respect of the debenture,

the amount of any tax due at the relevant date from the bankrupt, debtor, person dying or company and having become due within twelve months next before that date.

(2) In this paragraph “the relevant date”—

- (a) in relation to section 33 of the said Act of 1914, means the date of the receiving order or of the death, as the case may be;
- (b) in relation to section 118 of the said Act of 1913, means the date mentioned in subsection (4) of that section;
- (c) in relation to section 319 of the said Act of 1948 has the meaning assigned to it by that section, and in relation to section 94 of the said Act of 1948, means the date of the appointment of the receiver or taking of possession.

## SCH. 1

*Records, accounts and returns*

5.—(1) A registered person shall—

- (a) keep such records and accounts and preserve them for such period as may be prescribed by regulations under this Schedule or as the Commissioners may direct either generally or in any particular case ;
- (b) if so required by or on behalf of the Commissioners, produce, at a time and place specified in the requirement, such records or accounts relating to the chargeable vehicles made or imported by him as may be so specified ; and
- (c) make such returns of the chargeable vehicles made or imported by him and of the amounts of tax for which he is accountable as may be so prescribed by regulations under this Schedule.

(2) A person who, in the course of a business carried on by him, has chargeable vehicles delivered to him on which tax has not been paid shall—

- (a) keep such records and preserve them for such periods as may be prescribed by regulations under this Schedule or as the Commissioners may direct either generally or in any particular case ;
- (b) if so required by or on behalf of the Commissioners, produce at a time and place specified in the requirement, such records relating to the vehicles as may be so specified ; and
- (c) make to the persons by whom the vehicles are sent such returns of the vehicles ceasing or treated as ceasing to be that person's property as may be prescribed by regulations under this Schedule.

*Giving of information*

6.—(1) Every person who is concerned (in whatever capacity) with the making, sale, importation or exportation of chargeable vehicles shall—

- (a) furnish to the Commissioners, within such time and in such form as they may require, such information relating to the vehicles or any materials used or kept for use in making such vehicles as the Commissioners may specify ; and
- (b) upon demand made by an authorised person produce or cause to be produced any documents relating to the vehicles or any materials used or kept for use in making such vehicles for inspection by the authorised person and shall permit him to take copies of or to make extracts from the documents and for that purpose to remove them at a reasonable time and for a reasonable period.

(2) Every person who converts a vehicle of another description into a chargeable vehicle shall inform the Commissioners of that fact forthwith unless he is a registered person.

*Entry and search*

SCH. 1

7.—(1) An authorised person may at any reasonable time enter premises which are used in connection with the making, sale, importation or exportation of chargeable vehicles.

(2) Where an authorised person has reasonable cause to believe that any premises are used in connection with—

- (a) the making, sale, importation or exportation of chargeable vehicles ; or
- (b) the storage of chargeable vehicles on which tax has not been paid,

and that chargeable vehicles are on those premises, he may at any reasonable time enter and inspect those premises and inspect and take account of any vehicles or material found on them.

(3) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act 1975) 1975 c. 21. is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with the tax is being, has been, or is about to be committed on any premises or that evidence of the commission of such an offence is to be found there, he may issue a warrant in writing authorising any authorised person to enter those premises, if necessary by force, at any time within fourteen days from the time of the issue of the warrant and search them ; and any person who enters the premises under the authority of the warrant may—

- (a) take with him such other persons as appear to him to be necessary ;
- (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence ; and
- (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to have committed or to be about to commit such an offence or to be in possession of any such documents or other things ;

but no woman or girl shall be searched except by a woman.

*Offences*

8.—(1) If any person is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of the tax by him or any other person, he shall be liable—

- (a) on summary conviction, to a penalty not exceeding the statutory maximum or three times the amount of the tax, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both ; or
- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

## SCH. 1

## (2) If any person—

- (a) with intent to deceive produces, furnishes or sends for the purposes of this Act or regulations made under it or made by virtue of paragraph 13 below, or otherwise makes use for those purposes of any document which is false in a material particular ; or
- (b) in furnishing any information for the purposes of this Act or regulations made under it makes any statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular ; or
- (c) with intent to deceive uses or allows to be used any certificate issued in pursuance of regulations under this Act,

he shall be liable—

- (i) on summary conviction, to a penalty not exceeding the statutory maximum or to imprisonment for a term not exceeding six months or to both ; or
- (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

(3) If any person acquires possession of, deals with or uses a chargeable vehicle having reason to believe—

- (a) that tax on the vehicle has been or will be evaded ; or
- (b) that the vehicle ought to have been registered but that tax on it has not been paid,

he shall be liable on summary conviction to a penalty of level 5 on the standard scale or three times the amount of the tax, whichever is the greater.

(4) If a person fails to comply with any requirement imposed by or under this Act or regulations made under it, he shall be liable on summary conviction to a penalty of level 3 on the standard scale together with a penalty of £10 for each day on which the failure continues.

(5) Where the failure referred to in sub-paragraph (4) above consists—

- (a) in not paying the tax due in respect of any period within the time required by regulations under paragraph 12 below ; or
- (b) in not furnishing a return in respect of any period within the time required by any such regulations,

that sub-paragraph shall have effect as if for £10 there were substituted (if it is greater) an amount equal to  $\frac{1}{2}$  per cent. of the tax due in respect of that period ; and for that purpose the tax due shall, if the person concerned has furnished a return, be taken to be the tax shown in the return as that for which he is accountable for that period and, in any other case, be taken to be such tax as has been assessed and notified to him under paragraph 2 above.

(6) In this paragraph "statutory maximum" has the meaning assigned to it by section 74 of the Criminal Justice Act 1982 and for the purposes of this paragraph—

- (a) section 32 of the Magistrates' Courts Act 1980 ; and
- (b) an order under section 143 of that Act which alters the sum specified in the definition of "the prescribed sum" in subsection (9) of the said section 32,

shall extend to Northern Ireland, and subsection (1) of the said section 74 shall have effect as if after the words "England and Wales" there were inserted the words "or Northern Ireland".

(7) In this paragraph "the standard scale" has the meaning assigned to it by section 75 of the Criminal Justice Act 1982 and for the purposes of this paragraph—

- (a) section 37 of that Act ; and
- (b) an order under section 143 of the Magistrates' Courts Act 1980 which alters the sums specified in subsection (2) of the said section 37,

shall extend to Northern Ireland, and the said section 75 shall have effect as if after the words "England and Wales" there were inserted the words "or Northern Ireland".

(8) Sections 145 to 155 of the Customs and Excise Management Act 1979 (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to offences under this paragraph (which include any act or omission in respect of which a penalty is imposed) and penalties imposed under this Act as they apply in relation to offences and penalties under the customs and excise Acts as defined in that Act.

(9) Section 154(2) of the said Act of 1979 as it applies by virtue of sub-paragraph (8) above shall have effect as if the question mentioned in paragraph (a) of that section were the question whether or not tax on any vehicle has become due or has been paid or secured.

#### *Forfeiture*

9. A chargeable vehicle shall be liable to forfeiture under the Customs and Excise Management Act 1979 if—

- (a) tax on it would have become payable before its registration and it ought to have but has not been registered ; or
- (b) tax on it ought to have but has not been paid ; or
- (c) tax on it has been remitted subject to a condition and the condition has not been complied with.

#### *Evidence by certificate*

10.—(1) A certificate of the Commissioners—

- (a) that at any date a person was or was not registered ; or
- (b) that any return required by or under this Schedule has not been made or had not been made at any date ; or

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(c) that any tax shown as due in any return or assessment made in pursuance of this Schedule has not been paid, shall be sufficient evidence of the fact until the contrary is proved ; and any document purporting to be such a certificate shall be deemed to be such a certificate until the contrary is proved.

(2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.

(3) Any document purporting to be a certificate under subparagraph (2) of this paragraph shall be deemed to be such a certificate until the contrary is proved.

#### *Service of notices*

11. A notice to be served on any person for any of the purposes of this Act may be served by sending it by post in a letter addressed to that person at his last or usual residence or place of business.

#### *Regulations*

12. The Commissioners may by regulations make provision for any matter for which it appears to them necessary to make provision for the purpose of enabling them to discharge their functions in relation to the tax, and in particular, but without prejudice to the generality of this provision—

- (a) for requiring registered persons to account for the tax payable by them by reference to such periods as may be prescribed by the regulations and to pay the tax due in respect of any such period within such time from the end of the period as may be so prescribed;
- (b) for the particulars to be contained in any notification under section 4 of this Act ;
- (c) for requiring registered persons to furnish to persons acquiring chargeable vehicles from them certificates in such form as may be prescribed by the regulations that the tax on the vehicles has been or will be paid ;
- (d) for requiring persons who are not registered to furnish to persons acquiring chargeable vehicles from them statements in such form as may be prescribed by the regulations that the vehicles are chargeable vehicles on which tax will be payable ;
- (e) for treating as registered, for a limited time, persons who carry on the business of registered persons who have died or have become incapacitated ;
- (f) for transferring liability for the tax in respect of any chargeable vehicles to a person to whom the property in the vehicles is transferred where the circumstances of the transfer are of a description specified in the regulations and are such that tax does not become due on or before the transfer, and for applying to the transferee, with or without

modifications, provisions of this Act applicable to a person who is liable for tax as a registered person ;

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- (g) for the issue by the Commissioners of certificates stating that the tax on any chargeable vehicle has been paid or remitted ;
- (h) for specifying the circumstances in which a chargeable vehicle supplied by a person under an agreement for sale or return is to be treated for the purposes of the tax as ceasing to be his property in accordance with the agreement ;
- (i) for any other matter for which, under this Act, provision may be made by regulations.

*Restriction on registration of chargeable vehicles*

13. Regulations made under section 23 of the Vehicles (Excise) Act 1971 may enable the Secretary of State to refuse to register a vehicle unless he is satisfied, by such evidence as may be prescribed by the regulations, either—

1971 c. 10.

- (a) that the vehicle is not a chargeable vehicle ; or
- (b) that the tax chargeable on it has been or will be paid ; or
- (c) that tax on it has been remitted.

SCHEDULE 2

Section 10(3).

TRANSITIONAL AND SAVING PROVISIONS

1. Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.

2. Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.

3. Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.

4. Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.



SCH. 2

5. A vehicle is not a chargeable vehicle if purchase tax has been paid in respect of it.

6. Car tax shall not be chargeable on the importation of any vehicle which has less than three wheels if it was exported from the United Kingdom before 1st April 1981 and was before being exported registered under the Vehicles (Excise) Act 1971, the Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.

1971 c. 10.  
1972 c. 10  
(N.I.).

Section 10(4).

## SCHEDULE 3

## REPEALS

Chapter	Short title	Extent of repeal
1972 c. 41.	The Finance Act 1972.	Section 52. Schedule 7.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 22 to 24.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Part I of the Table in paragraph 12 of Schedule 4, the entries relating to Schedule 7 to the Finance Act 1972. In Schedule 7, paragraph 2 so far as it relates to car tax.
1981 c. 35.	The Finance Act 1981.	Sections 16 to 18.
1982 c. 39.	The Finance Act 1982.	Sections 18 and 19.
1982 c. 48.	The Criminal Justice Act 1982.	In Schedule 14, paragraph 3 so far as it relates to car tax.
1983 c. 28.	The Finance Act 1983.	Section 47 and paragraph 1 of Schedule 9 so far as they relate to car tax.

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