
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)

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;
 - (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;

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- (i) for any other matter for which, under this Act, provision may be made by regulations.^{F1} Any duty imposed by regulations under paragraph (c) or (d) above shall apply only where the vehicles are vehicles on which tax has become due.]

Subordinate Legislation Made

P1 [Sch. 1 para. 12](#): for previous exercises of this power, see Index to Government Orders

Textual Amendments

F1 Words in [para. 12](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss. 2\(1\)](#), 5.

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.

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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