



Car Tax Act 1983

1983 CHAPTER 53

3 Wholesale value.

- (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.

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- (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.

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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