



# Car Tax Act 1983

## 1983 CHAPTER 53

### **6 Converted and adapted vehicles.**

- (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.
- (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—

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- (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.

[<sup>F1</sup>(7) No direction may be given under subsection (4) above on or after 13th November 1992 except in relation to vehicles whose conversion or adaptation was completed before that date.

- (8) Where a person is registered in pursuance of subsection (5) above, the Commissioners shall cancel his registration when they are satisfied that all tax due from him has been accounted for.]

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#### **Textual Amendments**

**F1** [S. 6\(7\)\(8\)](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss. 2\(4\)](#), 5.

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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