



Car Tax Act 1983

1983 CHAPTER 53

7 Remission of tax on certain vehicles.

- (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 of 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.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.
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- (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.
- (7) Where it is shown to the satisfaction of the Commissioners that, under arrangements approved by them, an unused vehicle which was a chargeable vehicle has been converted into a vehicle which is not a chargeable vehicle, they may, subject to such conditions as they think necessary for the protection of the revenue, remit the tax on the vehicle.

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