



Car Tax Act 1983

1983 CHAPTER 53

[^{F17A} Abolition: special cases.

- (1) This section applies where (apart from this section) car tax on a vehicle would have become due before 13th November 1992.
- (2) In a case where—
 - (a) the tax would have become due at a time mentioned in section 5(2)(b) above, and
 - (b) the conditions mentioned in subsection (3) below are satisfied,the tax shall be deemed not to have become due and never to have been charged.
- (3) The conditions referred to in subsection (2) above are that—
 - (a) the tax would have become due because an offer to sell the vehicle was made by the person to whom it was delivered as mentioned in section 5(2)(b) above and was accepted, or because an offer to purchase the vehicle was made to that person and was accepted,
 - (b) at the end of 12th November 1992 no sales invoice had been issued in respect of the vehicle by that person,
 - (c) at the end of that day that person had not received the full purchase price of the vehicle, and
 - (d) at the end of that day the purchaser had not taken delivery of the vehicle.
- (4) Where the tax would have become due at the time mentioned in paragraph (c) of section 5(2) above but at the end of 12th November 1992 the vehicle—
 - (a) was still in the possession of the person to whom it was sent from the premises mentioned in that paragraph, and
 - (b) had not been sold by that person or appropriated to his own use,the tax shall be deemed not to have become due and never to have been charged.
- (5) In a case where—
 - (a) subsection (4) of section 5 above would have applied in relation to the tax or (as the case may be) the tax would have become due at the time mentioned in subsection (6) of that section, and

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- (b) the conditions mentioned in subsection (6) below are satisfied,
the tax shall be deemed not to have become due and never to have been charged.
- (6) The conditions referred to in subsection (5) above are that—
- (a) the vehicle was made or imported by an unregistered person for the purposes of a business carried on by him,
 - (b) at the end of 12th November 1992 the vehicle was still in the possession of the unregistered person or was in the possession of a motor dealer who obtained it directly from him, and
 - (c) at the end of that day the vehicle had not been sold by, or appropriated to the use of, the unregistered person or the dealer;
- and in this subsection “unregistered person” means a person not registered under this Act.]

Textual Amendments

F1 [S. 7A](#) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss.3, 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