

SCHEDULES

SCHEDULE 4

Section 18.

CAR TAX: ABOLITION OF FISCAL FRONTIERS

- 1 The Car Tax Act 1983 shall be amended in accordance with the following provisions of this Schedule.
- 2 (1) In subsection (1) of section 1 (vehicles charged to tax), for the words from “all” to the end of the subsection there shall be substituted—
- “(a) every chargeable vehicle made in the United Kingdom;
 - (b) every chargeable vehicle imported into the United Kingdom from outside the Community;
 - (c) every chargeable vehicle acquired in the United Kingdom from another member State; and
 - (d) every chargeable vehicle not charged with tax under any of the preceding paragraphs which—
 - (i) is registered, or
 - (ii) without being registered becomes registrable after having been brought into the United Kingdom from another member State by a person who is not registered under this Act.”
- (2) For subsection (3) of that section there shall be substituted the following subsection—
- “(3) For the purposes of this section—
- (a) a vehicle is imported into the United Kingdom from a place outside the Community if it is brought into the United Kingdom otherwise than from another member State;
 - (b) a vehicle is acquired in the United Kingdom from another member State if it is treated as acquired from another member State for the purposes of the Value Added Tax Act 1983 and the acquisition falls, by virtue of section 8C(2) of that Act, to be treated for those purposes as taking place in the United Kingdom;
 - (c) a vehicle is registered if it is registered under the Vehicles (Excise) Act 1971; and
 - (d) a vehicle which has been brought into the United Kingdom becomes registrable where it becomes chargeable, for the first time after its arrival in the United Kingdom, with a duty of excise under that Act of 1971.”
- 3 In section 4 (registration of makers and importers of chargeable vehicles)—
- (a) in subsection (1), for “imports” there shall be substituted “brings into the United Kingdom”; and
 - (b) in subsection (3), for “import” there shall be substituted “bring into the United Kingdom”.

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- 4 (1) In subsection (1) of section 5 (person by whom car tax payable)—
- (a) in paragraph (a), for “imported” there shall be substituted “brought into the United Kingdom”;
 - (b) in paragraph (b), after “imported” there shall be inserted “into the United Kingdom from outside the Community”; and
 - (c) after paragraph (b) there shall be inserted the following paragraphs—
 - “(ba) if (in a case not falling within paragraph (a) above) the vehicle is acquired in the United Kingdom from another member State in pursuance of a taxable supply, the person who makes that supply;
 - (bb) if (in a case not falling within paragraph (a) above) the vehicle is acquired in the United Kingdom from another member State otherwise than in pursuance of such a supply, the person by whom it is so acquired; and”.
- (2) After subsection (5) of that section there shall be inserted the following subsections—
- “(5A) Subject to section 6(2) below, where tax is charged otherwise than by virtue of section 1(1)(b) above and the person by whom it is payable is not registered under this Act—
 - (a) it shall become due at the same time as the vehicle in question is charged with the tax; but
 - (b) it shall not become payable until the time provided for by regulations under this Act.
 - (5B) The time when a chargeable vehicle is to be treated for the purposes of this section as acquired from another member State shall—
 - (a) where the acquisition is in pursuance of a taxable supply, be the time when that supply is treated for the purposes of the Value Added Tax Act 1983 as taking place; and
 - (b) in any other case, be determined in accordance with the provisions of section 8B(1) and (2) of that Act (time of acquisition).
 - (5C) Subsection (3) of section 1 above shall apply for the purposes of this section as it applies for the purposes of that section and, in this section, “taxable supply” has the same meaning as in the Value Added Tax Act 1983.”
- 5 (1) In section 7 (remission of tax on certain vehicles), for the word “exported”, in each place where it occurs, there shall be substituted “removed from the United Kingdom”.
- (2) In subsection (1) of that section—
- (a) for “exportation” there shall be substituted “its removal from the United Kingdom”;
 - (b) for the word “imported”, in the first place where it occurs, there shall be substituted “brought into the United Kingdom”; and
 - (c) for “and not previously imported” there shall be substituted “in respect of which tax has not previously been paid.”
- (3) In subsection (2) of that section, for “acquires” there shall be substituted “obtains”.
- (4) In subsection (3) of that section, for “acquired” there shall be substituted “obtained”.

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- (5) In subsection (4)(a) of that section, for “imported” there shall be substituted “brought into the United Kingdom”.
- (6) In subsection (4B) of that section—
- (a) in paragraph (b), for “imports” there shall be substituted “brings”; and
 - (b) in paragraph (c) and in the words after that paragraph, for the word “acquires”, in each place where it occurs, there shall be substituted “obtains”.
- 6 In section 9 (interpretation), after “in this Act-” there shall be inserted the following definition—
- ““another member State” means any member State other than the United Kingdom;”.
- 7 (1) In Schedule 1 (administration and collection), after paragraph 1 there shall be inserted the following paragraph—

“Notification of liability to tax

- 1A (1) The Commissioners may by regulations make provision in relation to persons who are not registered for requiring any such person from whom tax has become due to furnish to them such a document notifying them of his liability, at such time after the liability arose and in such form and manner, as may be specified in or determined under the regulations.
- (2) Regulations under this paragraph may—
- (a) require the document which is to be furnished to the Commissioners to contain such particulars relating to the circumstances in which the tax has become due as may be described in the regulations;
 - (b) provide, in prescribed cases, for the obligation to furnish that document to the Commissioners to fall on the personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to the person from whom the tax has become due; and
 - (c) make different provision for different cases.”
- (2) In paragraph 2(2)(a) of that Schedule (time limits for assessments), for the words “the time when the amount became payable” there shall be substituted “the following time, that is to say—
- (i) where the person by whom that amount is payable is required by regulations under paragraph 1A above to notify the Commissioners of his liability, the time when notification of the liability in question was given to the Commissioners by that person; and
 - (ii) in any other case, the time when that amount became payable”.
- (3) In paragraph 6(1) of that Schedule—
- (a) in sub-paragraph (1), after “chargeable vehicles” there shall be inserted “or with the movement of such vehicles between member States”; and

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- (b) in sub-paragraph (2), after “who” there shall be inserted “in a case in relation to which he is not required to furnish to the Commissioners any document in accordance with regulations under paragraph 1A above,”.
 - (4) In paragraph 7 of that Schedule—
 - (a) in sub-paragraph (1), after “chargeable vehicles” there shall be inserted “or with the movement of such vehicles between member States”; and
 - (b) in sub-paragraph (2), after paragraph (a) there shall be inserted the following paragraph—
 - “(aa) the movement of chargeable vehicles between member States; or”.
 - (5) In paragraph 9 of that Schedule (forfeiture), after “vehicle” there shall be inserted “which for the purposes of section 1 of this Act is treated as having been imported into the United Kingdom from outside the Community”.
 - (6) In paragraph 10(1) of that Schedule (matters that may be proved by certificate), after paragraph (b) there shall be inserted the following paragraph—
 - “(ba) that a document has not been furnished to the Commissioners in accordance with regulations under paragraph 1A above or had not been so furnished at any date; or”.
 - (7) In paragraph 12(c) and (d) of that Schedule (regulation-making power), for “acquiring”, in each place where it occurs, there shall be substituted “obtaining”.
- 8 In paragraph 6 of Schedule 2 (transitional provisions for vehicles exported before 1st April 1981), for “on the importation of any vehicle” there shall be substituted “in respect of any vehicle by virtue of section 1(1)(b) or (c) of this Act”.