

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART I

AMENDMENTS OF THE VALUE ADDED TAX ACT 1983 (C. 55)

Administration, collection and enforcement

- 66 (1) In sub-paragraph (2A) of paragraph 4 of that Schedule (power of Commissioners to assess tax due), after “Schedule 1 to this Act” there shall be inserted “, paragraph 6(2) of Schedule 1A to this Act or paragraph 6(2) or (3) of Schedule 1B to this Act”.
- (2) In sub-paragraph (5) of that paragraph (time limits)—
- (a) after the word “period”, in the first place where it occurs, there shall be inserted “must be made within the time limits provided for in section 22 of the Finance Act 1985 (ultimate time limits on assessments) and”; and
 - (b) for the words after paragraph (b) there shall be substituted—

“but (subject to that section) where further such evidence comes to the Commissioners' knowledge after the making of an assessment under sub-paragraph (1), (2) or (2A) above, another assessment may be made under that sub-paragraph, in addition to any earlier assessment.”
- (3) In sub-paragraph (6) of that paragraph (deficiency of goods)—
- (a) for the words from “acquired” to the word “him”, in the first place where it occurs, there shall be substituted “in the course or furtherance of a business carried on by him, been supplied with any goods, acquired any goods from another member State or otherwise obtained possession or control of any goods or has, in the course or furtherance of such a business, imported any goods from a place outside the member States,”; and
 - (b) for “from the United Kingdom otherwise than” there shall be substituted “or otherwise removed from the United Kingdom without being exported or so removed”.