

## SCHEDULES

### SCHEDULE 4

#### CAR TAX: ABOLITION OF FISCAL FRONTIERS

- 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
- (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—

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*Status: This is the original version (as it was originally enacted).*

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- (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”.