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SCHEDULES

SCHEDULE 9

VALUE ADDED TAX, CAR TAX AND CAPITAL TRANSFER TAX CONSOLIDATION AMENDMENTS

Value added tax and car tax

- 1 (1) Sections 32(1), 64(1) and 65(2) of and paragraph 1 of Schedule 14 to the Criminal Law Act 1977, sections 31, 32 and 143 of the Magistrates' Courts Act 1980, sections 37, 38, 46, 47, 74 and 75 of the Criminal Justice Act 1982 and any order under section 143 of the said Act of 1980 which alters the sums specified in the definition of " the prescribed sum " in section 32(9) of that Act or section 37(2) of the said Act of 1982 shall extend to Northern Ireland for the purposes of any pecuniary or other penalties which may be imposed under any of the following provisions, namely—
- section 38 of the Finance Act 1972
 - paragraph 22 of Schedule 7 to the Finance Act 1972
 - section 55 of the Finance Act 1973
 - section 16 of the Finance Act 1980.
- (2) In the application of section 31 of the Magistrates' Courts Act 1980 to Northern Ireland—
- (a) the reference in subsection (1) of that section to section 133 of that Act shall be construed as a reference to Article 56 of the Magistrates' Courts (Northern Ireland) Order 1981 ; and
 - (b) the references in subsections (1) and (3) of that section to a magistrates' court shall be construed as references to a court of summary jurisdiction.
- 2 For section 44 of the Finance Act 1972 (service of notices) there shall be substituted—
- “**44** Any notice, notification, requirement or demand to be served on, given to or made of any person for the purposes of this Act may be served, given or made by sending it by post in a letter addressed to that person at his last or usual residence or place of business.”