
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Car Tax Act 1983. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

ADMINISTRATION AND COLLECTION

Modifications etc. (not altering text)

C1 Sch. 1 extended by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), [s. 27\(3\)](#)

Power of Commissioners to assess tax due

- 2 (1) Where an amount is due from any person on account of the tax, but by reason of his failure to keep or to produce or furnish any records, accounts or other documents as required by or under this Schedule, or of his failure to take or permit to be taken any other step so required, or by reason of such records, accounts or other documents being materially incomplete or inaccurate, the commissioners are unable to ascertain the exact amount of tax due from him, the Commissioners may assess the amount due from him to the best of their judgment and notify it to him.
- (2) Subject to the following provisions of this paragraph, an assessment under this paragraph of an amount of tax due shall not be made after—
- (a) two years after the time when the amount became payable; or
 - (b) one year after evidence of facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,
- whichever is the later.
- (3) Where such further evidence as is mentioned in sub-paragraph (2)(b) above comes to the knowledge of the Commissioners after the making of an assessment under this paragraph, subject to sub-paragraph (4) below, a further assessment may be made in addition to that assessment.
- (4) No assessment shall be made under this paragraph more than six years after the time when the tax became payable, except for the purpose of recovering tax lost to the Crown through the fraud or wilful default or neglect of any person.
- (5) An amount assessed and notified under this paragraph shall be recoverable as an amount of tax due unless in any action relating to it the person liable proves the amount actually due and that amount is less than the amount assessed.

Modifications etc. (not altering text)

C1 Certain prospective amendments and repeals affecting provisions of this Act (including this provision) were made by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 18\(1\)](#), [Sch. 4](#), [Sch. 18 Pt. VI](#), and by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [s.4](#) (with [s. 5](#)), it is provided (retrospective to 13.11.1992) that [s. 18\(1\)](#), [Sch. 4](#) and [Pt. VI](#) of [Sch. 18](#) of that 1992 Act should be deemed never to have been enacted.

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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