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SCHEDULES

SCHEDULE 1

Section 1(4).

ADMINISTRATION AND COLLECTION

Modifications etc. (not altering text)

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

General

- 1 (1) The tax shall be under the care and management of the Commissioners.
- (2) All money and securities for money collected or received for or on account of the tax shall—
 - (a) if collected or received in Great Britain, be placed to the general account of the Commissioners kept at the Bank of England under section 17 of the ^{M1}Customs and Excise Management Act 1979;
 - (b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.

Marginal Citations

M1 1979 c. 2.

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

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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)

- C2** 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.

Recovery of tax

- 3 (1) The tax due from any person shall be recoverable as a debt due to the Crown.
- (2) Regulations under this Schedule may make provision—
- (a) in respect of England and Wales and Northern Ireland, authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any tax due from him and for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations [^{F1}and for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations];
- [^{F2}(3) In respect of Scotland, where any tax is due and has not been paid, the sheriff, on an application by the Commissioners accompanied by a certificate by the Commissioners—
- (a) stating that none of the persons specified in the application has paid the tax due from him;
 - (b) stating that payment of the amount due from each such person has been demanded from him; and
 - (c) specifying the amount due from and unpaid by each such person,
- shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (4) below, of the amount remaining due and unpaid.
- (4) The diligences referred to in sub-paragraph (3) above are—
- [an attachment;]
 - [^{F3}(a)
 - (b) an earnings arrestment;
 - (c) an arrestment and action of furthcoming or sale.
- (5) Subject to sub-paragraph (6) below and without prejudice to [^{F4}section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)], the sheriff officer's fees, together with the outlays necessarily incurred

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by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.

- (6) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the Commissioners for, sums paid to him by the debtor in respect of the amount owing.
- (7) Regulations under this Schedule may make provision for anything which the Commissioners may do under sub-paragraphs (3) to (6) above to be done by an officer of the Commissioners holding such rank as the regulations may specify.]

Textual Amendments

- F1** Words inserted by Finance Act 1984 (c. 43, SIF 40:2), s. 16(1) (which s. 16 is repealed (S.) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 10(3), Sch. 8 (with Sch. 7 para. 5))
- F2** Sch. 1 paras. 3(3)–(7) substituted (S.) for word “and” and para. 3(2)(b) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 74(1), Sch. 4 para 3 (with Sch. 7 para. 5)
- F3** Sch. 1 para. 3(4)(a) substituted (S.) (30.12.2002) by 2002 asp 17, ss. 61, 64(2), Sch. 3 Pt. 1 para. 14(2) (with s. 63)
- F4** Words in Sch. 1 para. 3(5) substituted (S.) (30.12.2002) by 2002 asp 17, ss. 61, 64(2), Sch. 3 Pt. 1 para. 14(3) (with s. 63)

^{F5} Priority of tax in bankruptcy, winding up, etc.

Textual Amendments

- F5** Sch. 1 para. 4 repealed (E.W.S.) by Insolvency Act 1985 (c. 65, SIF 66), s. 235, Sch. 9 para. 11(2), Sch. 10 Pt. IV and (S.) by Bankruptcy (Scotland) Act 1985 (c. 66, SIF 66), s. 75(2), Sch. 8

- 4 (1) There shall be included among the debts which—
 - (a) under section 33 of the ^{M2}Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or person dying insolvent; or
 - (b) under section 118 of the ^{M3}Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt’s estate; . . . ^{F6}
 - (c) ^{F7}
- (2) In this paragraph “the relevant date”—
 - (a) in relation to section 33 of the said Act of 1914, means the date of the receiving order or of the death, as the case may be;
 - (b) in relation to section 118 of the said Act of 1913, means the date mentioned in subsection (4) of that section;
 - (c) ^{F8}]

Textual Amendments

- F6** Word repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), s. 29, Sch. 1
- F7** Sch. 1 para. 4(1)(c) repealed by Companies Consolidation (Consequential Provisions) Act 1985 (c. 9, SIF 27), ss. 29, 30, Sch. 1, Sch. 2

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F8 Sch. 1 para. 4(2)(c) repealed by [Companies Consolidation \(Consequential Provisions\) Act 1985 \(c. 9, SIF 27\)](#), ss. 29, 30, Sch. 1, [Sch. 2](#)

Marginal Citations

M2 1914 c. 59.

M3 1913 c. 20.

Records, accounts and returns

- 5 (1) A registered person shall—
- (a) keep such records and accounts and preserve them for such period as may be prescribed by regulations under this Schedule or as the Commissioners may direct either generally or in any particular case;
 - (b) if so required by or on behalf of the Commissioners, produce, at a time and place specified in the requirement, such records or accounts relating to the chargeable vehicles made or imported by him as may be so specified; and
 - (c) make such returns of the chargeable vehicles made or imported by him and of the amounts of tax for which he is accountable as may be so prescribed by regulations under this Schedule.

[^{F9}(1A) The duties under sub-paragraph (1) above, except so far as arising by virtue of section 27(3) of the Finance Act 1989 (certificates), shall be limited as follows—

- (a) the duty under paragraph (a) shall apply only to records and accounts relating to tax which has become due and vehicles on which tax has become due;
- (b) the duty under paragraph (b) shall apply only to records and accounts relating to vehicles on which tax has become due;
- (c) the duty under paragraph (c), so far as relating to returns of vehicles, shall apply only to returns of vehicles on which tax has become due.]

(2) A person who, in the course of a business carried on by him, has chargeable vehicles delivered to him on which tax [^{F10}due] has not been paid shall—

- (a) keep such records and preserve them for such periods as may be prescribed by regulations under this Schedule or as the Commissioners may direct either generally or in any particular case;
- (b) if so required by or on behalf of the Commissioners, produce at a time and place specified in the requirement, such records relating to the vehicles as may be so specified; and
- (c) make to the persons by whom the vehicles are sent such returns of the vehicles ceasing or treated as ceasing to be that person's property as may be prescribed by regulations under this Schedule.

Textual Amendments

F9 Sch. 1 para. 5(1A) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), ss. 2(5), 5.

F10 Word in para. 5(2) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), ss. 2(6), 5.

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Giving of information

- 6 (1) Every person who is concerned (in whatever capacity) with the making, sale, importation or exportation of chargeable vehicles shall—
- (a) furnish to the Commissioners within such time and in such form as they may require, such information relating to the vehicles or any materials used or kept in making such vehicles as the Commissioners may specify; and
 - (b) upon demand made by an authorised person produce or cause to be produced any documents relating to the vehicles or any materials used or kept for use in making such vehicles for inspection by the authorised person and shall permit him to take copies of or to make extracts from the documents and for that purpose to remove them at a reasonable time and for a reasonable period.
- (2) Every person who converts a vehicle of another description into a chargeable vehicle shall inform the Commissioners of that fact forthwith unless he is a registered person.
- [^{F11}(3) The duties under sub-paragraph (1) above shall apply only to information and documents relating to vehicles on which tax has become due.
- (4) Sub-paragraph (2) above shall not apply where the conversion is completed on or after 13th November 1992.]

Textual Amendments

F11 Para. 6(3)(4) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), s. 2(7), 5.

Modifications etc. (not altering text)

C3 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.

Entry and search

- 7 (1) An authorised person may at any reasonable time enter premises which are used in connection with the making, sale, importation or exportation of chargeable vehicles.
- (2) Where an authorised person has reasonable cause to believe that any premises are used in connection with—
- (a) the making, sale, importation or exportation of chargeable vehicles; or
 - (b) the storage of chargeable vehicles on which tax has not been paid,
- and that chargeable vehicles are on those premises, he may at any reasonable time enter and inspect those premises and inspect and take account of any vehicles or material found on them.
- [^{F12}(2A) The powers under sub-paragraphs (1) and (2) above shall be exercisable only for the purpose of ascertaining whether tax is due and, if so, the amount of the tax.]
- (3) If a justice of the peace or, in Scotland, a justice (within the meaning of [^{F13}section 307 of the Criminal Procedure (Scotland) Act 1995]) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with the tax is being, has been, or is about to be committed on any premises or that evidence of the commission of such an offence is to be found there, he may issue a warrant

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in writing authorising any authorised person to enter those premises, if necessary by force, at any time within [^{F14}one month] from the time of the issue of the warrant and search them; and any person who enters the premises under the authority of the warrant may—

- (a) take with him such other persons as appear to him to be necessary;
- (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence; and
- (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to have committed or to be about to commit such an offence or to be in possession of any such documents or other things;

but no woman or girl shall be searched except by a woman.

Textual Amendments

F12 Para. 7(2A) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss. 2\(8\)](#), 5.

F13 Words in [Sch. 1](#) para. 7(3) substituted (1.4.1996) by [1995 c. 40](#), [ss. 5](#), 7(2), [Sch. 4 para. 47](#)

F14 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), [s. 119\(1\)](#), [Sch. 6 para. 40](#)

Modifications etc. (not altering text)

C4 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.

Offences

- 8 (1) If any person is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of the tax by him or any other person, he shall be liable—
- (a) on summary conviction, to a penalty not exceeding the statutory maximum or three times the amount of the tax, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F15}seven years] or to both.
- (2) If any person—
- (a) with intent to deceive produces, furnishes or sends for the purposes of this Act or regulations made under it or made by virtue of paragraph 13 below, or otherwise makes use for those purposes of any document which is false in a material particular; or
 - (b) in furnishing any information for the purposes of this Act or regulations made under it makes any statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular; or
 - (c) with intent to deceive uses or allows to be used any certificate issued in pursuance of regulations under this Act,
- he shall be liable—
- (i) on summary conviction, to a penalty not exceeding the statutory maximum or to imprisonment for a term not exceeding six months or to both; or

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(ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F16}the maximum term] or to both.

[^{F17}(2A) In sub-paragraph (2) above, “the maximum term” means seven years in the case of an offence under paragraph (a) or (c) and two years in the case of an offence under paragraph (b) of that sub-paragraph.]

(3) If any person acquires possession of, deals with or uses a chargeable vehicle having reason to believe—

- (a) that tax on the vehicle has been or will be evaded; or
- (b) that the vehicle ought to have been registered but that tax [^{F18}payable] on it has not been paid,

he shall be liable on summary conviction to a penalty of level 5 on the standard scale or three times the amount of the tax, whichever is the greater.

(4) If a person fails to comply with any requirement imposed by or under this Act or regulations made under it, he shall be liable on summary conviction to a penalty of level 3 on the standard scale together with a penalty of £10 for each day on which the failure continues.

(5) Where the failure referred to in sub-paragraph (4) above consists—

- (a) in not paying the tax due in respect of any period within the time required by regulations under paragraph 12 below; or
- (b) in not furnishing a return in respect of any period within the time required by any such regulations,

that sub-paragraph shall have effect as if for £10 there were substituted (if it is greater) an amount equal to 1/2 per cent. of the tax due in respect of that period; and for that purpose the tax due shall, if the person concerned has furnished a return, be taken to be the tax shown in the return as that for which he is accountable for that period and, in any other case, be taken to be such tax as has been assessed and notified to him under paragraph 2 above.

^{F19}(6)

^{F19}(7)

(8) Sections 145 to 155 of the ^{M4}Customs and Excise Management Act 1979 (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to offences under this paragraph (which include any act or omission in respect of which a penalty is imposed) and penalties imposed under this Act as they apply in relation to offences and penalties under the customs and excise Acts as defined in that Act.

(9) Section 154(2) of the said Act of 1979 as it applies by virtue of sub-paragraph (8) above shall have effect as if the question mentioned in paragraph (a) of that section were the question whether or not tax on any vehicle has become due or has been paid or secured.

Textual Amendments

F15 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. **12(1)(d)(6)**

F16 Words substituted by [Finance Act 1988 \(c. 39, SIF 40\(1\)\)](#), s. 12(5)(a)(6)

F17 [Sch. 1 para. 8\(2A\)](#) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. **12(5)(b)(6)**

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F18 Word in para. 8(3)(b) inserted (retrospective to 13.11.1992) by [Car Tax \(Abolition\) Act 1992 \(c. 58\), ss. 2\(9\), 5.](#)

F19 [Sch. 1 para. 8\(6\)\(7\)](#) repealed (5.11.1993) by [1993 c. 50, s. 1\(1\), Sch. 1 Pt. XIV](#) Gp. 2.

Modifications etc. (not altering text)

C5 [Sch. 1 para. 8\(2\)](#) amended by [Finance Act 1985 \(c. 54, SIF 40:1\), s. 10\(6\)\(h\)](#)

Marginal Citations

M4 [1979 c. 2.](#)

Forfeiture

- 9 A chargeable vehicle shall be liable to forfeiture under the Customs and Excise Management Act 1979 if—
- (a) tax on it would have become payable before its registration and it ought to have but has not been registered; or
 - (b) tax on it ought to have but has not been paid; or
 - (c) tax on it has been remitted subject to a condition and the condition has not been complied with.

Modifications etc. (not altering text)

C6 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.

Evidence by certificate

- 10 (1) A certificate of the Commissioners—
- (a) that at any date a person was or was not registered; or
 - (b) that any return required by or under this Schedule has not been made or had not been made at any date; or
 - (c) that any tax shown as due in any return or assessment made in pursuance of this Schedule has not been paid, shall be sufficient evidence of the fact until the contrary is proved; and any document purporting to be such a certificate shall be deemed to be such a certificate until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subparagraph (2) of this paragraph shall be deemed to be such a certificate until the contrary is proved.

Modifications etc. (not altering text)

C7 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](#)

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(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.

Service of notices

- 11 A notice to be served on any person for any of the purposes of this Act may be served by sending it by post in a letter addressed to that person at his last or usual residence or place of business.

Regulations

- 12 The Commissioners may by regulations make provision for any matter for which it appears to them necessary to make provision for the purpose of enabling them to discharge their functions in relation to the tax, and in particular, but without prejudice to the generality of this provision—
- (a) for requiring registered persons to account for the tax payable by them by reference to such periods as may be prescribed by the regulations and to pay the tax due in respect of any such period within such time from the end of the period as may be so prescribed;
 - (b) for the particulars to be contained in any notification under section 4 of this Act;
 - (c) for requiring registered persons to furnish to persons acquiring chargeable vehicles from them certificates in such form as may be prescribed by the regulations that the tax on the vehicles has been or will be paid;
 - (d) for requiring persons who are not registered to furnish to persons acquiring chargeable vehicles from them statements in such form as may be prescribed by the regulations that the vehicles are chargeable vehicles on which tax will be payable;
 - (e) for treating as registered, for a limited time, persons who carry on the business of registered persons who have died or have become incapacitated;
 - (f) for transferring liability for the tax in respect of any chargeable vehicles to a person to whom the property in the vehicles is transferred where the circumstances of the transfer are of a description specified in the regulations and are such that tax does not become due on or before the transfer, and for applying to the transferee, with or without modifications, provisions of this Act applicable to a person who is liable for tax as a registered person;
 - (g) for the issue by the Commissioners of certificates stating that the tax on any chargeable vehicle has been paid or remitted;
 - (h) for specifying the circumstances in which a chargeable vehicle supplied by a person under an agreement for sale or return is to be treated for the purposes of the tax as ceasing to be his property in accordance with the agreement;
 - (i) for any other matter for which, under this Act, provision may be made by regulations. [^{F20}Any duty imposed by regulations under paragraph (c) or (d) above shall apply only where the vehicles are vehicles on which tax has become due.]

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Subordinate Legislation Made

P1 Sch. 1 para. 12: for previous exercises of this power, see Index to Government Orders

Textual Amendments

F20 Words in para. 12 inserted (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(1), 5.

Modifications etc. (not altering text)

C8 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.

Restriction on registration of chargeable vehicles

F21 13

Textual Amendments

F21 Sch. 1 para. 13 repealed (retrospective to 13.11.1992) by Car Tax (Abolition) Act 1992 (c. 58), ss. 2(11), 5.

SCHEDULE 2

Section 10(3).

TRANSITIONAL AND SAVING PROVISIONS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 5 A vehicle is not a chargeable vehicle if purchase tax has been paid in respect of it.
- 6 Car tax shall not be chargeable on the importation of any vehicle which has less than three wheels if it was exported from the United Kingdom before 1st April 1981 and was before being exported registered under the ^{M5}Vehicles (Excise) Act 1971, the

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^{M6}Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.

Modifications etc. (not altering text)

C9 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.

Marginal Citations

M5 1971 c. 10.
M6 1972 c. 10 (N.I.).

SCHEDULE 3

Section 10(4).

REPEALS

Chapter	Short title	Extent of repeal
1972 c. 41.	The Finance Act 1972.	Section 52. Schedule 7.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 22 to 24.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Part I of the Table in paragraph 12 of Schedule 4, the entries relating to Schedule 7 to the Finance Act 1972. In Schedule 7, paragraph 2 so far as it relates to car tax.
1981 c. 35.	The Finance Act 1981.	Sections 16 to 18.
1982 c. 39.	The Finance Act 1982.	Sections 18 and 19.
1982 c. 48.	The Criminal Justice Act 1982.	In Schedule 14, paragraph 3 so far as it relates to car tax.
1983 c. 28.	The Finance Act 1983.	Section 47 and paragraph 1 of Schedule 9 so far as they relate to car tax.

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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