

Special provisions in relation to payment dates. VATA s. 19(4) to (6)

79.—(1) In this section—

“registration of the vehicle” means the registration of the vehicle in accordance with section 131 of the Finance Act 1992 ;

“vehicle registration tax” means the tax referred to in section 132 of the Finance Act 1992 .

(2) Notwithstanding sections 76 and 77, where a person makes an intra-Community acquisition of a new means of transport (other than a vessel or aircraft) in respect of which he or she is not entitled to a deduction under Chapter 1 of Part 8, then—

(a) the tax shall be payable—

(i) subject to subparagraphs (ii) and (iii), at the time of payment of the vehicle registration tax,

(ii) subject to subparagraph (iii), if no vehicle registration tax is payable, at the time of registration of the vehicle,

(iii) if section 131 of the Finance Act 1992 does not provide for the registration of the vehicle, at a time not later than the time when the tax is due in accordance with section 75,

(b) the person shall complete such form as may be provided by the Revenue Commissioners for the purpose of this subsection, and

(c) the provisions relating to the recovery and collection of vehicle registration tax shall apply, with such exceptions and modifications (if any) as may be specified in regulations, to tax referred to in this subsection as if it were vehicle registration tax.

(3) Notwithstanding sections 76 and 77, where a person makes an intra-Community acquisition of a new means of transport which is a vessel or aircraft, in respect of which he or she is not entitled to a deduction under Chapter 1 of Part 8, then—

(a) the tax shall be payable at a time and in a manner to be determined by regulations, and

(b) the provisions relating to the recovery and collection of a duty of customs shall apply, with such exceptions and modifications (if any) as may be specified in regulations, to tax referred to in this subsection as if it were a duty of customs.

(4) Notwithstanding sections 76 and 77, where section 11 (2) applies—

(a) the tax shall be payable at the time of payment of the duty of excise on the goods, and

(b) the provisions relating to the recovery and collection of that duty of excise shall apply, with such exceptions and modifications (if any) as may be specified in regulations, to tax referred to in this subsection as if it were that duty of excise.

(5) Notwithstanding sections 76 and 77, where section 91 applies, the tax shall be payable at the time the VAT return is required to be submitted in accordance with section 91 (6).