

Provisions supplementary to sections 374 to 379. FA73 s30(2) to (4); CTA76 s164 and Sch3 PtII 380.—(1) Sections 374, 375 and 377, subsections (2) and (3) of section 378 and section 379 shall not apply where a vehicle is provided or hired, wholly or mainly, for the purpose of hire to or the carriage of members of the public in the ordinary course of trade.

(2) Sections 374 and 375, subsections (2) and (3) of section 378 and section 379 shall not apply in relation to a vehicle provided by a person who is a manufacturer of a vehicle to which this Part applies, or of parts or accessories for such a vehicle, if the person shows that the vehicle was provided solely for the purpose of testing the vehicle or parts or accessories for such vehicle; but, if during the period of 5 years beginning with the time when the vehicle was provided, such person puts it to any substantial extent to a use which does not serve that purpose only, this subsection shall be deemed not to have applied in relation to the vehicle.

(3) (a) There shall be made all such additional assessments and adjustments of assessments as may be necessary for the purpose of applying subsections (2) and (3) of section 378, section 379 and subsection (2), and any such additional assessments or adjustments of assessments may be made at any time.

(b) In the case of the death of a person who, if he or she had not died, would under subsections (2) and (3) of section 378, section 379 and subsection (2) have become chargeable to tax for any year, the tax which would have been so chargeable shall be assessed and charged on his or her executors or administrators and shall be a debt due from and payable out of his or her estate.