



Finance Act 1981

1981 CHAPTER 35

PART III

CAR TAX

16 Extension to motor cycles

- (1) Section 52 of the Finance Act 1972 (car tax) shall have effect with the following amendments, being amendments extending that tax to motor cycles.
- (2) In subsection (3) (definition of " chargeable vehicle ") the words " has three or more wheels " shall be omitted.
- (3) In subsection (4)(a) (excluded vehicles) for the words " vehicles capable of accommodating only one person " there shall be substituted the words " vehicles having three or more wheels and capable of accommodating only one person ".
- (4) This section shall be deemed to have come into force on 1st April 1981 but car tax shall not by virtue of this section be chargeable on any vehicle imported on or after that date if it was exported from the United Kingdom before that date and was before being exported registered under the Vehicles (Excise) Act 1971, the Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.