
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 2 **U.K.**

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- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that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or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if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 ^{M1}Vehicles (Excise) Act 1971, the ^{M2}Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.

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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Marginal Citations

- M1** 1971 c. 10.
M2 1972 c. 10 (N.I.).

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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