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**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](#)

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## SCHEDULES

### SCHEDULE 2

#### TRANSITIONAL AND SAVING PROVISIONS

- 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 <sup>M1</sup>Vehicles (Excise) Act 1971, the <sup>M2</sup>Vehicles (Excise) Act (Northern Ireland) 1972 or any corresponding enactment in force in the Isle of Man.

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**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- Act repealed by [2004 c. 14 Sch. 1 Pt. 9](#) Group 5