



# Finance (No. 2) Act 1992

## 1992 CHAPTER 48

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER III

#### CAR TAX

#### [<sup>F1</sup>18 Abolition of fiscal frontiers.

- (1) The <sup>M1</sup>Car Tax Act 1983 shall be amended in accordance with Schedule 4 to this Act (amendments in connection with the abolition of fiscal frontiers between the member States).
- (2) This section and Schedule 4 to this Act shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint; and different days may be appointed under this subsection for different provisions and for different purposes.]

#### Subordinate Legislation Made

- P1 [S. 18\(2\)](#) power fully exercised (30.7.1992): 1.1.1993 appointed day by [S.I. 1992/1867](#), art. 4, [Sch. Pt. II](#).

#### Textual Amendments

- F1 [S. 18](#) deemed never to have been enacted by virtue of [Car Tax \(Abolition\) Act 1992 \(c. 58\)](#), [ss. 4, 5](#)

#### Marginal Citations

- M1 [1983 c. 53](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Chapter III.