



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER III

CAR TAX

[^{F1}18 Abolition of fiscal frontiers.

- (1) The ^{M1}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, Section 18.