



Finance Act 1992

1992 CHAPTER 20

Car tax

8 Reduction of rates

- (1) In section 1(2) of the Car Tax Act 1983 (rates of tax) for “10 per cent.” in both places where the words occur there shall be substituted “5 per cent.”
- (2) This section shall apply in relation to vehicles on which car tax becomes due after 10th March 1992.