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STATUTORY INSTRUMENTS

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**1992 No. 2979 (C.93)**  
**CUSTOMS AND EXCISE**  
**VALUE ADDED TAX**

The Finance (No. 2) Act 1992 (Commencement  
No. 2 and Transitional Provisions) Order 1992

Made - - - - 30th November 1992

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 1(8), 2(6), 14(3) and (4) of the Finance (No. 2) Act 1992<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Finance (No. 2) Act 1992 (Commencement No. 2 and Transitional Provisions) Order 1992.

**Interpretation**

2. In this Order and the Schedule hereto—  
“the Act” means the Finance (No. 2) Act 1992;  
“the 1983 Act” means the Value Added Tax Act 1983<sup>(2)</sup>.

**Commencement**

3. The provisions of the Act specified in the first column of Part I of the Schedule to this Order shall come into force on 1st December 1992.

4. Insofar as they amend, substitute, insert or otherwise affect any provision of any Act which confers a power to make any order or regulations or to publish any notice, the provisions of the Act specified in the first column of Part II of the Schedule to this Order shall come into force, insofar as they are not already in force, on 1st December 1992.

**Transitional provisions**

5. Notwithstanding the effect of any provision brought into force by this Order which affects the 1983 Act, any orders, regulations or notices made under any power conferred by a provision

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(1) 1992 c. 48.  
(2) 1983 c. 55.

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of that Act and which are in force on 30th November 1992 shall remain fully in force until 31st December 1992.

New King's Beam House,  
22 Upper Ground,  
London SE1 9PJ  
30th November 1992

*Leonard Harris*  
Commissioner of Customs and Excise

## SCHEDULE

### PROVISIONS COMING INTO FORCE ON 1st DECEMBER 1992

#### PART I

Provisions of the Act	Subject matter of provisions
Section 1(1) to (4), (6) and (7)	Excise duty: Powers to fix excise duty point
Section 2	Excise duty: Power to provide for drawback

#### PART II

Provisions of the Act	Subject matter of provisions
Section 1(5) and Schedule 1, except paragraphs 9 to 11	Excise duty: Abolition of fiscal frontiers etc.
Section 14(2) and Schedule 3	Value added tax: Abolition of fiscal frontiers

#### EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force on 1st December 1992 certain provisions of the Finance (No. 2) Act 1992 relating to excise duty and value added tax. Certain provisions which amend various Acts so as to insert, amend or substitute powers to make orders or regulations or to publish notices are brought into force. Also, in relation to excise duty, the powers to fix duty points and to provide for drawback are introduced.

In addition, transitional provisions preserve the application of orders, regulations and notices made under the Value Added Tax Act 1983 which are in force on 30th November 1992, by providing that they remain fully in force until 31st December 1992.

#### NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

The following provisions of the Act have been brought into force by commencement order made before the date of this Order:

Provision	Date of Commencement	S.I. No.
s.14(2) (partially) and paragraphs 12 and 61(3) of Sch.	1.8.92	1992/1867

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Provision	Date of Commencement	S.I. No.
3, s.16(1) (partially) and (2) and (3)		
s.16(1) (partially) and (4) and (5) s.18(2) and Sch.4	1.1.93	<a href="#">1992/1867</a>