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*Status: Point in time view as at 25/07/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Section 12. (See end of Document for details)*

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# Finance Act 1991

## 1991 CHAPTER 31

### PART I

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

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Management*

#### **12 Protection of the revenues derived from excise duties.**

Schedule 5 to this Act (which makes provision for the purpose of protecting the revenues derived from duties of excise) shall have effect.

**Status:**

Point in time view as at 25/07/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 12.