



# 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.

**Changes to legislation:**

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