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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### AMENDMENTS RELATING TO EXCISE DUTIES ETC.

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##### Commencement Information

- II** Sch. 1 wholly in force; Sch. 1 not in force at Royal Assent see s. 1(8); Sch. 1 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 1, except paras. 9-11, in force insofar as not already in force at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7) Sch. 1 paras. 9-11 in force at 1.6.1993 by S.I. 1993/1341, art. 2, Sch.

#### *The Customs and Excise Management Act 1979 (c. 2)*

- 2 In section 43 of that Act (duty on imported goods)—
- (a) in subsection (2), for “and (2C)” there shall be substituted “(2C) and (2D)”; and
  - (b) after subsection (2C) there shall be inserted the following subsection—

“(2D) Nothing in the provisions of subsections (1) and (2) above or of subsection (6) below or in any exception to any of those provisions made by or under any of sections 44 to 48 below shall have effect for the purposes of any duty of excise chargeable on any goods for which—

    - (a) the excise duty point is fixed by regulations under section 1 of the Finance (No. 2) Act 1992; and
    - (b) the applicable rate of duty is determined in accordance with subsection (2) of that section.”

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##### Commencement Information

- II** Sch. 1 para. 2 wholly in force; Sch. 1 not in force at Royal Assent see s. 1(8); Sch. 1 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 1, except paras. 9-11, in force insofar as not already in force at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

**Changes to legislation:**

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