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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 10. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### PROTECTION OF REVENUES DERIVED FROM EXCISE DUTIES

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##### Commencement Information

- II** Sch. 2 wholly in force; Sch. 2 not in force at Royal Assent see s. 3(2); Sch. 2 partly in force at 9.12.1992 by S.I. 1992/3104, art. 2, Sch. 2 wholly in force at 1.6.1993 by S.I. 1993/1341, art. 2, Sch.

##### *The Customs and Excise Duties (General Reliefs) Act 1979 (c. 3)*

- 10 In section 13C of the Customs and Excise Duties (General Reliefs) Act 1979 (offence where relieved goods used in breach of condition), after subsection (4) there shall be inserted the following subsection—

“(5) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.”

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##### Commencement Information

- II** Sch. 2 para. 10 wholly in force at 9.12.1992 see s. 3(2) and S.I. 1992/3104, art. 2(1).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 10.