
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 2

PROTECTION OF REVENUES DERIVED FROM EXCISE DUTIES

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 Management Act 1979 (c. 2)

- 3 In section 100(2) of that Act (forfeiture in respect of contraventions relating to warehousing)—
- (a) in paragraphs (a) and (b), after “for warehousing” there shall be inserted “or are otherwise required to be deposited in a warehouse”;
 - (b) for paragraph (d) there shall be substituted the following paragraph—
 - “(d) any goods are concealed at a time before they are warehoused when they have been entered for warehousing or are otherwise required to be deposited in a warehouse or when they are required to be in the custody or under the control of the occupier of a warehouse; or”.

Commencement Information

- II** Sch. 2 para. 3 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 3.