
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 9. (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)

- 9 In section 171(5) of that Act (which provides for the time at which duty is to be treated as payable where that cannot be ascertained for the purposes of any offence)
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- (a) after “43 above” there shall be inserted “ or the relevant excise duty point ”; and
 - (b) at the end there shall be inserted “ or, as the case may be, as if the time when the proceedings were commenced was the relevant excise duty point. ”

Commencement Information

- II** Sch. 2 para. 9 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 9.