Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

PROVISIONS COMING INTO FORCE ON 1st DECEMBER 1992

PART I

Provisions of the Act	Subject matter of provisions
Section 1(1) to (4), (6) and (7)	Excise duty: Powers to fix excise duty point
Section 2	Excise duty: Power to provide for drawback

PART II

Provisions of the Act	Subject matter of provisions
Section 1(5) and Schedule 1, except paragraphs 9 to 11	Excise duty: Abolition of fiscal frontiers etc.
Section 14(2) and Schedule 3	Value added tax: Abolition of fiscal frontiers