**Status:** This is the original version (as it was originally made).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 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