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STATUTORY INSTRUMENTS

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**1992 No. 3152**

**The Excise Duties (Deferred Payment) Regulations 1992**

**PART IV**

**RELATIONSHIP TO OTHER ENACTMENTS**

**Purposes for which excise duty is treated as paid**

**11.** Without prejudice to regulation 5 above for the purposes of the following enactments excise duty shall be deemed to have been paid at the time when deferment was granted—

- (a) sections 24(2)(b), 43(1)(a), 51, 67(1)(b), 96(1)(a), 127 and 162 of the Customs and Excise Management Act 1979**(1)**;
- (b) sections 10(2)(a) and 11(1)(a) of the Customs and Excise Duties (General Reliefs) Act 1979**(2)**;
- (c) sections 16, 21, 22(1), 22(3A), 22(5), 42 and 43 of the Alcoholic Liquor Duties Act 1979**(3)**;
- (d) sections 9(4), 15(1), 17(1), 18(1), 19(3), 19A(1) and 20(1) of the Hydrocarbon Oils Duties Act 1979**(4)**.

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(1) 1979 c. 2; section 51 was amended by the Finance Act 1983 (c. 28), section 7(5) and Schedule 10.  
(2) 1979 c. 3; section 11(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 28.  
(3) 1979 c. 4; sections 16, 21 and 22(5) were amended by S.I.1979/241, articles 12, 14 and 15 respectively, section 22(3A) was inserted by the Finance Act 1981 (c. 35), Schedule 8, paragraph 16; section 42 was amended by the Finance Act 1988 (c. 39), sections 1 and 148 and Schedule 12, Part I and the Finance Act 1991 (c. 31), section 7 and Schedule 2, paragraph 9; section 43 was amended by the Isle of Man Act 1979 (c. 58), Schedule 1, paragraph 30 and the Finance Act 1991, section 7 and Schedule 2, paragraph 10.  
(4) 1979 c. 5; sections 17, 18 and 19 were amended by the Finance Act 1981 (c. 35), sections 6(4) and 139 and Schedule 19, Part III; section 19A was inserted by the Finance Act 1981, section 5(2); section 20 was amended by the Finance Act 1985 (c. 54) section 7 and Schedule 4.