
STATUTORY INSTRUMENTS

1993 No. 1341 (C.25)

CUSTOMS AND EXCISE

**The Finance (No. 2) Act 1992
(Commencement No. 5) Order 1993**

Made - - - - *21st May 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 1(8) and 3(2) of the Finance (No. 2) Act 1992⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Finance (No. 2) Act 1992 (Commencement No. 5) Order 1993.
2. The provisions of the Finance (No. 2) Act 1992 (“the Act”) specified in the first column of the Schedule to this Order shall, insofar as they are not already in force, come into force on 1st June 1993.

New King’s Beam House,
22 Upper Ground,
London SE1 9PJ.
21st May 1993

Leonard Harris
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made).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

SCHEDULE

Article 2

| Provisions of the Act | Subject matter of provisions |
|------------------------------|---|
| Section 1(5) and Schedule 1 | Powers to fix excise duty point |
| Section 3(1) and Schedule 2 | Protection of revenues derived from excise duties |

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 1 June 1993 the remaining provisions of sections 1 and 3 of, and Schedules 1 and 2 to the Finance (No. 2) Act 1992 which provide for powers to fix the excise duty point and for the protection of revenues derived from excise duties.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Act have been brought into force by commencement order made before the date of this Order:

| <i>Provision</i> | <i>Date of Commencement</i> | <i>S.I. No.</i> |
|--|-----------------------------|-----------------|
| s.14(2) (partially) and paras. 12 and 61(3) of Sch. 3, s.16(1) (partially) and (2) and (3) | 1.8.92 | 1992/1867 |
| s.16(1) (partially) and (4) and (5) | 1.1.93 | 1992/1867 |
| s.62 | 6.4.93 | 1992/2642 |
| s.1(1) to (4), (6) and (7), s.2, s.1(5) and Sch. 1 (partially), s.14(2) and Sch. 3 (partially) | 1.12.92 | 1992/2979 |
| s.3 and Sch. 2 (partially) | 9.12.92 | 1992/3104 |
| s.1(5) and Sch. 1 (partially) and s.14 and Sch. 3 | 1.1.93 | 1992/3261 |
| Sch. 9 | 19.2.93 | 1993/236 |