

## 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