

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Paragraph 2. (See end of Document for details)*

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## SCHEDULE 5

### LICENCES UNDER THE CUSTOMS AND EXCISE ACTS

#### *General provisions as to payment of duty on excise licences*

- 2 In sections 102(1) and 104(3) of the Customs and Excise Management Act 1979 (payment for and transfer of excise licences), for the words “the duty” there shall be substituted “any duty”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1986, Paragraph 2.