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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 1. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### PROTECTION OF REVENUES DERIVED FROM EXCISE DUTIES

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##### Commencement Information

- II** Sch. 2 wholly in force; Sch. 2 not in force at Royal Assent see s. 3(2); Sch. 2 partly in force at 9.12.1992 by S.I. 1992/3104, art. 2, Sch. 2 wholly in force at 1.6.1993 by S.I. 1993/1341, art. 2, Sch.

##### *The Customs and Excise Management Act 1979 (c. 2)*

- 1 In section 1(1) of the Customs and Excise Management Act 1979 (interpretation)—
- (a) in the definition of “occupier”, for “means the” there shall be substituted “includes any”;
  - (b) in the definition of “warehoused” and cognate expressions, after “that section” there shall be inserted “and any regulations made by virtue of section 93(2)(da)(i) or (ee) or (4) below”.

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##### Commencement Information

- II** Sch. 2 para. 1 wholly in force at 9.12.1992 see s. 3(2) and S.I. 1992/3104, art. 2(1).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 1.