

---

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 5. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 2

#### PROTECTION OF REVENUES DERIVED FROM EXCISE DUTIES

---

##### 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)*

- 5 In section 117 of that Act (execution of distress against revenue traders in respect of relevant excise duty)—
- (a) the word “relevant”, in the first place where it occurs in subsection (1) and where it occurs in subsections (2)(a)<sup>F1</sup> . . ., shall be omitted;
  - (b) for the words “a relevant” in subsections (1)(a) and (3) there shall be substituted “any”; and
  - (c) the definition of “relevant excise duty” in subsection (8) shall be omitted.

---

##### Textual Amendments

- F1** Words in Sch. 2 para. 5 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2); S.I. 1997/1433, art. 2

---

##### Commencement Information

- II** Sch. 2 para. 5 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 5.