

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 6. (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)

- 6 In section 129 of that Act (power to remit or repay duty on denatured goods)—
- (a) in paragraph (b) of subsection (1) for “warehoused” there shall be substituted “chargeable with a duty the requirement to pay which has not yet taken effect”; and
 - (b) after that subsection there shall be inserted the following subsection—

“(1A) The reference in subsection (1) above to goods which are chargeable with a duty the requirement to pay which has not yet taken effect shall be construed as a reference to any goods which are warehoused or, in the application of that section in relation to a duty of excise, to any goods at a time, before the excise duty point for those goods, when they are chargeable with such a duty.”

Commencement Information

- II** Sch. 2 para. 6 wholly in force at 9.12.1992 see s. 3(2) and S.I. 1992/3104, art. 2(1).

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