



# Finance (No. 2) Act 1992

## 1992 CHAPTER 48

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Abolition of fiscal frontiers etc.*

### 3 Protection of revenues derived from excise duties.

- (1) Schedule 2 to this Act (which makes additional provision for purposes connected with the protection of the revenues derived from excise duties) shall have effect.
- (2) This section and Schedule 2 to this Act shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

#### Subordinate Legislation Made

- P1** S. 3(2) power partly exercised (8.12.1992): 9.12.1992 appointed for specified provisions by S.I. 1992/3104, **art. 2**.  
S. 3(2): power partly exercised (21.5.1993): 1.6.1993 appointed for specified provisions by S.I. 1993/1341, **art. 2**, **Sch.**

#### Commencement Information

- II** S. 3 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, Section 3.