

Status: Point in time view as at 13/10/1993. This version of this provision has been superseded.

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) and (5), 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.

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).

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