

*Status: This version of this cross heading no longer has effect.*

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

## SCHEDULES

### SCHEDULE 3

#### VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

##### Commencement Information

- II** Sch. 3 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.8.1992 by S.I. 1992/1867, art. 3, Sch. Pt. I; Sch. 3 partly in force at 1.12.1992 S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

#### <sup>F1</sup>PART II

##### Textual Amendments

- F1** Sch. 3 Pt. II repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 102(1), Sch. 15

#### *Civil penalties*

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