
STATUTORY INSTRUMENTS

1992 No. 3095

CUSTOMS AND EXCISE

The Customs and Excise (Single Market etc.) Regulations 1992

Made - - - - *8th December 1992*
Laid before Parliament *11th December 1992*
Coming into force - - *1st January 1993*

The Commissioners of Customs & Excise, in exercise of the powers conferred upon them by sections 26, 35, 42 and 66 of the Customs and Excise Management Act 1979⁽¹⁾ and additionally, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to customs matters of the European Communities⁽³⁾, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) 1979 c. 2; section 26 was amended by the Finance Act 1983 (c. 28), section 7(1)—(3); section 42 was modified by S.I.1990/2167; section 66(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 14, and was modified by S.I. 1990/2167.
(2) 1972 c. 68.
(3) S.I. 1977/980.