

## SCHEDULES

### SCHEDULE 1

#### AMENDMENTS RELATING TO EXCISE DUTIES ETC.

##### *The Customs and Excise Management Act 1979 (c. 2)*

1 In section 1(1) of the Customs and Excise Management Act 1979 (interpretation), after the definition of “examination station” there shall be inserted the following definition—

““excise duty point” has the meaning given by section 1 of the Finance (No. 2) Act 1992;”.