

SCHEDULES

SCHEDULE 1

AMENDMENTS RELATING TO EXCISE DUTIES ETC.

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

3 In section 94 of that Act (deficiency in warehoused goods), after subsection (5) there shall be inserted the following subsection—

- “(6) The preceding provisions of this section so far as they have effect for-
- (a) fixing the excise duty point for any goods chargeable with a duty of excise; or
 - (b) determining the person on whom any liability to pay any such duty is to fall,

shall have effect subject to the provisions of any regulations under section 1 of the Finance (No. 2) Act 1992; and accordingly, the power to make regulations under that section shall include power, for the purposes of, or in connection with, the making of any provision falling within paragraph (a) or (b) above, to modify any of the preceding provisions of this section and the provisions of section 95 below.”