



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

9 Amendments relating to new beer duty regime.

(1) Schedule 2 to the ^{M1}Finance Act 1991 (amendments relating to beer duty) shall be amended as follows.

(2) Immediately before paragraph 22 there shall be inserted—

“21A In section 386(1) of the Insolvency Act 1986 (categories of preferential debts) after “betting and gaming duties” there shall be inserted “, beer duty”.”

(3) Immediately before paragraph 23 there shall be inserted—

“22A In Article 346(1) of the Insolvency (Northern Ireland) Order 1989 (categories of preferential debts) after “betting and gaming duties” there shall be inserted “, beer duty”.”

Marginal Citations

M1 1991 c. 31.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 9.