
STATUTORY INSTRUMENTS

1992 No. 3261

**The Finance (No. 2) Act 1992 (Commencement
No. 4 and Transitional Provisions) Order 1992**

Interpretation

2. In this Order—

“the Act” means the Finance (No. 2) Act 1992;

“the 1979 Act” means the Customs and Excise Management Act 1979⁽¹⁾;

“the 1983 Act” means the Value Added Tax Act 1983⁽²⁾;

“Community external transit operation” means an importation which takes place after 31st December 1992 where the goods are covered by a declaration in form T1;

“Community internal transit operation” means an importation which takes place after 31st December 1992 where—

(a) the goods are covered by a declaration in form T2, by a form T2L or by a Community movement carnet; or

(b) the goods have been sent by post;

“Community transit goods” has the same meaning as in section 1(1) of the 1979 Act;

“customs warehouse” has the same meaning as in Article 4(a) of Council Regulation (EEC) No. 2503/88⁽³⁾;

“duty” includes any duty of customs or excise and any agricultural levy;

“excise duty point” has the same meaning as in section 1(1) of the 1979 Act⁽⁴⁾;

“excise warehouse” has the same meaning as in section 1(1) of the 1979 Act;

“free zone” has the same meaning as in Article 4(a) of Council Regulation (EEC) No. 2504/88⁽⁵⁾;

“goods in temporary storage” has the same meaning as in Article 16 of Council Regulation (EEC) No. 4151/88⁽⁶⁾;

“means of transport” has the same meaning as in Article 1(2)(f) of Council Regulation (EEC) No. 1855/89⁽⁷⁾;

“non-Community goods” has the same meaning as in Article 1(2)(f) of Council Regulation (EEC) No. 4151/88;

“suspension arrangements” has the same meaning as references to that expression have for the purposes of section 1 of the Act.

(1) 1979 c. 2.

(2) 1983 c. 55.

(3) OJ No. L225, 15.8.88, p. 1.

(4) The definition of “excise duty point” is inserted by paragraph 1 of Schedule 1 to the Act.

(5) OJ No. L225, 15.8.88, p. 8.

(6) OJ No. L367, 31.12.88, p. 1.

(7) OJ No. L186, 30.6.89, p. 8.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
