

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1992, SCHEDULE 18. (See end of Document for details)

## SCHEDULES

### SCHEDULE 18

Section 82.

#### REPEALS

#### PART I

#### EXCISE DUTIES: GENERAL

##### Commencement Information

**II** Sch. 18 Pt. I partly in force; Sch. 18 Pt. I not in force at Royal Assent see. s. 82 and notes 1-6 below.

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	Section 100H(1)(f).  In section 117— (a) the word “relevant”, in the first place where it occurs in subsection (1) and where it occurs in subsections (2)(a) and (5);and (b) the definition of “relevant excise duty” in subsection (8).
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	Section 41A(7)(d).
1981 c. 35.	The Finance Act 1981.	Section 52. In Schedule 8, in paragraph 2(d), sub-paragraph (ii) and the word “and” immediately preceding that sub-paragraph.
1986 c. 41.	The Finance Act 1986.	In Schedule 3, paragraphs 2 and 6.
1991 c. 31.	The Finance Act 1991.	In Schedule 2, paragraph 17.

1 The repeal of section 100H(1)(f) of the Customs and Excise Management Act 1979 comes into force with paragraph 6 of Schedule 1 to this Act and is subject to sub-paragraph (2) of that paragraph.

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**Commencement Information**

**I2** Sch. 1 para. 6(1)(a) of this Act wholly in force at 1.12.1992 by virtue of S.I. 1992/2979, art. 4, Sch. Pt. II.

- 2 The repeals in section 117 of the Customs and Excise Management Act 1979 come into force with paragraph 5 of Schedule 2 to this Act.

**Commencement Information**

**I3** Sch. 2 para. 5 of this Act wholly in force at 9.12.1992 by S.I. 1992/3104, art. 2(1).

- 3 The repeal of section 41A(7)(d) of the Alcoholic Liquor Duties Act 1979 comes into force with paragraph 10 of Schedule 1 to this Act and is subject to sub-paragraph (2) of that paragraph.
- 4 The repeals of section 52 of the Alcoholic Liquor Duties Act 1979 and of paragraph 17 of Schedule 2 to the Finance Act 1991 come into force with so much of paragraph 8 of Schedule 2 to this Act as inserts a new section 170B in the Customs and Excise Management Act 1979.
- 5 The repeal in Schedule 8 to the Finance Act 1981 comes into force with paragraph 2(6) of Schedule 2 to this Act.

**Commencement Information**

**I4** Sch. 2 para. 2(6) of this Act wholly in force at 9.12.1992 by S.I. 1992/3104, art. 2(1).

- 6 The repeals of paragraphs 2 and 6 of Schedule 3 to the Finance Act 1986 come into force with sub-paragraphs (1) and (3), respectively, of paragraph 2 of Schedule 2 to this Act.

**Commencement Information**

**I5** Sch. 2 para. 2(1)(3) of this Act wholly in force at 9.12.1992 by S.I. 1992/3104, art. 2(1).

## PART II

### MATCHES AND MECHANICAL LIGHTERS

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	In section 1(1), in the definition of "the Customs and Excise Acts 1979", the words "the Matches and Mechanical Lighters Duties Act 1979".  In section 178(2), the words "the Matches".

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1979 c. 6.	The Matches and Mechanical Lighters Duties Act 1979.	The whole Act.
1979 c. 58.	The Isle of Man Act 1979.	In Schedule 1, paragraphs 34 and 35.
1981 c. 35.	The Finance Act 1981.	Section 3.
1983 c. 55.	The Value Added Tax Act 1983.	Section 24(3)(c).
1986 c. 41.	The Finance Act 1986.	Section 8(5)(g). In Schedule 5, paragraph 5.

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These repeals have effect as from 1st January 1993.

### PART III

#### VEHICLES EXCISE DUTY: GOODS VEHICLES

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1971 c. 10.	The Vehicles (Excise) Act 1971.	In section 18A(3), in paragraph (c) of Case B the words from “in circumstances in which” to the end of the paragraph.

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This repeal has effect in accordance with section 11 of this Act.

### PART IV

#### VEHICLES EXCISE DUTY: DISABLED PERSONS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1971 c. 10.	The Vehicles (Excise) Act 1971.	In section 7, in subsection (2)(c) the words “subsection (2C) below or section 7 of the Finance Act 1971” and subsections (2C) and (2D).
1971 c. 68.	The Finance Act 1971.	Section 7.
1972 c. 41.	The Finance Act 1972.	Section 128(2).
1974 c. 30.	The Finance Act 1974.	Section 50.
1977 c. 49.	The National Health Service Act 1977.	In Schedule 15, paragraph 54.

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1978 c. 42.	The Finance Act 1978.	In section 8, subsections (2) and (3) and in subsection (4) the words “and (3)”.
1991 c. 31.	The Finance Act 1991.	In Schedule 3, paragraph 5(1) (b) and (3).

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These repeals have effect in accordance with section 12 of this Act.

## PART V

### VALUE ADDED TAX

#### *(1) Abolition of fiscal frontiers*

#### **Commencement Information**

- I6** Repeals in Sch. 18 Pt. V(1) expressed to come into force in accordance with s. 14(3); s. 14 and Sch. 3 partly in force at 1.8.1992 see s. 14(3) and S.I. 1992/1867, art. 3, **Sch. Pt. I**; s. 14 and Sch. 3 partly in force at 1.12.1992 see s. 14(3) and S.I. 1992/2979, art. 3, **Sch. Pt. II**; s. 14 and Sch. 3 in force insofar as not already in force at 1.1.1993 see s. 14(3) and S.I. 1992/3261, art. 3, **Sch.**

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1983 c. 55.	The Value Added Tax Act 1983.	<p>In section 2, in subsection (2), the words from the beginning to “and” and subsections (4) and (5).</p> <p>In section 7(4), paragraph (a).</p> <p>In section 9(1), the word “and” at the end of paragraph (a).</p> <p>Section 10(6).</p> <p>Section 11(3) and (4).</p> <p>In section 14(3), the word “and” at the end of paragraph (a).</p> <p>In section 15(2), paragraph (c).</p> <p>In section 20(1), the words “or on the importation of goods by”.</p> <p>In section 21(1), the words “or on the importation of goods by”.</p> <p>Section 32(1).</p>

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		Section 36(3).
		In section 40(1)(j), the word “2”.
		In Schedule 1— (a) in paragraph 5A(2), paragraph (b) and the word “or” immediately preceding it; and (b) in paragraph 15, the words from the beginning to “Act and”.
		In Schedule 4, paragraphs 2 and 5 and, in paragraph 13, the word “2”.
		In Schedule 5, in Item 1 of Group 15, the words “of imported goods”.
		In Schedule 10, in the words in brackets in paragraph 6, the word “acquired”.
1985 c. 54.	The Finance Act 1985.	In section 22(7), the words “sub-paragraph (1) or sub-paragraph (2) of”.
1987 c. 16.	The Finance Act 1987.	Section 12(3).
		Section 13(2) and (3).
1988 c. 39.	The Finance Act 1988.	In section 14(8), paragraph (a).

These repeals come into force in accordance with section 14(3) of this Act.

*(2) Fuel and power*

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1983 c. 55.	The Value Added Tax Act 1983.	In Schedule 5, in Note (8) to Group 7, the words from “upon which” to “be charged”.

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This repeal has effect in accordance with section 17 of this Act.

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## [<sup>F1</sup>PART VI

### CAR TAX

#### Textual Amendments

**F1** Sch. 18 Pt. VI deemed never to have been enacted by virtue of Car Tax (Abolition) Act 1992 (c. 58), ss. 4, 5

Chapter	Short title	Extent of repeal
1983 c. 53.	The Car Tax Act 1983.	In section 5— (a) in subsection (1), the word “and” at the end of paragraph (b); and subsection (6). (b)

These repeals come into force in accordance with section 18(2) of this Act.]

## PART VII

### INCOME TAX AND CORPORATION TAX

#### (1) MARRIED COUPLE’S ALLOWANCE ETC.

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 265(4), the words from “(and” onwards.
1989 c. 26.	The Finance Act 1989.	In section 33(10), the reference to section 257B(2) of the Taxes Act 1988.  In section 57(4), the reference to section 257B(2) of the Taxes Act 1988.
1991 c. 31.	The Finance Act 1991.	In section 33(4), the reference to section 257B(2) of the Taxes Act 1988.

These repeals have effect in accordance with paragraph 10 of Schedule 5 to this Act.

#### (2) CHARITIES: POWERS OF INSPECTION

Chapter	Short title	Extent of repeal
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1970 c. 9.	The Taxes Management Act 1970.	In the Table in section 98, the words “Section 94(1) of the Finance Act 1990”.
1990 c. 29.	The Finance Act 1990.	Section 94.

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These repeals have effect in accordance with section 28 of this Act.

### (3) RETURNS OF INTEREST

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1970 c. 9.	The Taxes Management Act 1970.	In section 17, in subsection (4) the words from “and if a person” to the end of the subsection.

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This repeal has effect in accordance with section 29 of this Act.

### (4) DISTRIBUTIONS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 234(3) and (4).
1989 c. 26.	The Finance Act 1989.	Section 170(2).

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These repeals have effect in accordance with section 32 of this Act.

### (5) DEEP GAIN SECURITIES

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1990 c. 29.	The Finance Act 1990.	Section 57.  In section 58(6), paragraph (b) and the word “and” immediately preceding it.

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These repeals have effect in accordance with Schedule 7 to this Act.

### (6) TRANSFERS OF TRADE

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1988 c. 39.	The Finance Act 1988.	In Schedule 11, in paragraph 5 the word “intra-group”.

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This repeal has effect in accordance with section 49 of this Act.

**(7) OIL EXTRACTION**

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 502(1), in the definition of "oil extraction activities", in paragraph (c) the words "as far as dry land in the United Kingdom".

This repeal has effect in accordance with section 55(2) of this Act.

**(8) PAYING AND COLLECTING AGENTS ETC.**

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1970 c. 9.	The Taxes Management Act 1970.	In section 86(4), paragraph 2 of the Table.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 123(3), the words from "and income tax" to the end.  In Schedule 3, paragraphs 6(2) and 7 to 10, in paragraph 13(1) the words "Without prejudice to the generality of paragraph 7 above" and paragraph 15(2).

These repeals have effect in accordance with paragraph 6 of Schedule 11 to this Act.

**(9) ENTERPRISE ZONES**

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1990 c. 1.	The Capital Allowances Act 1990.	In section 1(10), the words from "and, except for that purpose" to the end of the subsection.  Section 6(5).

These repeals have effect in accordance with paragraph 14 of Schedule 13 to this Act.



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## PART VIII

### OIL TAXATION

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1975 c. 22.	The Oil Taxation Act 1975.	In section 3(4)(c)(i) the words from “of either” to “designated area”.  In section 12(1), in the definitions of “initial storage” and “initial treatment” the words “in the United Kingdom, the territorial sea thereof or a designated area”.  In Schedule 3, in the heading to paragraph 7 the words “in United Kingdom”.
1983 c. 56.	The Oil Taxation Act 1983.	In Schedule 1, in paragraph 1, in sub-paragraph (4) paragraph (c) and the word “and” immediately preceding it.  In Schedule 4, in paragraph 11, in sub-paragraph (3) the words from “and on” to “(4) below”, and sub-paragraph (4).

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These repeals have effect in accordance with sections 55(3) and 74(5) of this Act.

## PART IX

### GENERAL AND SPECIAL COMMISSIONERS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1970 c. 9.	The Taxes Management Act 1970.	Section 57B.
1984 c. 43.	The Finance Act 1984.	In Schedule 22, paragraph 4.

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## PART X

### NORTHERN IRELAND ELECTRICITY

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
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1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	In section 35(3)(d) the word "and" at the end of subparagraph (vi).
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This repeal has effect in accordance with paragraph 5(9) of Schedule 17 to this Act.

## PART XI

### TREASURY BILLS

Chapter	Short title	Extent of repeal
1877 c. 2.	The Treasury Bills Act 1877.	In section 8 the words "countersigned by the Comptroller and Auditor General".

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This repeal has effect in accordance with section 79 of this Act.

## PART XII

### NATIONAL LOANS

Chapter	Short title	Extent of repeal
1968 c. 13.	The National Loans Act 1968.	Section 5(8).

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This repeal has effect in accordance with section 80 of this Act.

**Changes to legislation:**

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