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STATUTORY INSTRUMENTS

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**1992 No. 3095**

**CUSTOMS AND EXCISE**

**The Customs and Excise (Single Market etc.) Regulations 1992**

*Made* - - - - *8th December 1992*  
*Laid before Parliament* *11th December 1992*  
*Coming into force* - - *1st January 1993*

The Commissioners of Customs & Excise, in exercise of the powers conferred upon them by sections 26, 35, 42 and 66 of the Customs and Excise Management Act 1979<sup>(1)</sup> and additionally, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972<sup>(2)</sup> in relation to customs matters of the European Communities<sup>(3)</sup>, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

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(1) 1979 c. 2; section 26 was amended by the Finance Act 1983 (c. 28), section 7(1)—(3); section 42 was modified by S.I.1990/2167; section 66(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 14, and was modified by S.I. 1990/2167.  
(2) 1972 c. 68.  
(3) S.I. 1977/980.