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STATUTORY INSTRUMENTS

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**1992 No. 3152**

**CUSTOMS AND EXCISE**

**The Excise Duties (Deferred Payment) Regulations 1992**

*Made - - - - 10th December 1992*

*Laid before Parliament 11th December 1992*

*Coming into force 1st January 1993*

**ARRANGEMENT OF REGULATIONS**

**PART I**

**PRELIMINARY**

1. Citation, commencement and revocation
2. Interpretation
3. Application

**PART II**

**DEFERMENT OF EXCISE DUTY**

4. Approved persons
5. Deferment
6. Set-offs
7. Adjustments

**PART III**

**REQUIREMENTS TO BE OBSERVED**

8. Security
9. Conditions
10. Change of circumstances

**PART IV**

**RELATIONSHIP TO OTHER ENACTMENTS**

11. Purposes for which excise duty is treated as paid
  12. Savings for requirements of other Regulations
- Signature

**Status:** This is the original version (as it was originally made).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

## Explanatory Note