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STATUTORY INSTRUMENTS

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**1992 No. 3261 (C.102)**

**CUSTOMS AND EXCISE VALUE ADDED TAX**

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

*Made - - - - 17th December 1992*

**THE FINANCE (NO. 2) ACT 1992 (COMMENCEMENT  
NO. 4 AND TRANSITIONAL PROVISIONS) ORDER 1992**

1. Citation
2. Interpretation
3. Commencement
4. Transitional Provisions relating to Value Added Tax
5. (1) Where this article applies, the goods shall be treated...
6. (1) Subject to paragraph (2) below, where article 5 above...
7. Without prejudice to sections 16 and 23 of the Interpretation...  
Signature

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SCHEDULE —

Explanatory Note