



# Finance Act 1992

## CHAPTER 20

### FINANCE ACT 1992

#### *Excise duties*

- 1 Spirits, beer, wine, made-wine and cider.
- 2 Tobacco products.
- 3 Hydrocarbon oil.
- 4 Vehicles excise duty.
- 5 General betting duty.

#### *Value added tax*

- 6 Payments on account.
- 7 Serious misdeclaration, default surcharge, etc.

#### *Car tax*

- 8 Reduction of rates.

#### *Income tax*

- 9 Lower rate.
- 10 Charge etc. for 1992-93.

#### *General*

- 11 Short title and interpretation.

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SCHEDULE — Table of rates of duty on wine and made-wine

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1992.