

---

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

---

SCHEDULE

Section 1.

TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

---

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	<b>£</b>
Wine or made-wine of a strength not exceeding 2 per cent.	12.60
Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent.	20.99
Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent.	29.39
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent.	37.80
Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent.	46.19
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	125.96
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent.	208.00
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 18 per cent.	217.25
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	250.59
Wine or made-wine of a strength exceeding 22 per cent.	250.59 plus £19.81 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

---

**Changes to legislation:**

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