



# Finance Act 1992

## 1992 CHAPTER 20

### *Excise duties*

#### **1 Spirits, beer, wine, made-wine and cider.**

- (1) In section 5 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (spirits) for “£18.96” there shall be substituted “ £19.81 ”.
- (2) In section 36 of that Act (beer) as that section has effect apart from section 7(1) of the <sup>M2</sup>Finance Act 1991 for “£1.06” there shall be substituted “ £1.108 ”.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in the Schedule to this Act.
- (4) In section 62(1) of that Act (cider) for “£20.40” there shall be substituted “ £21.32 ”.
- (5) This section shall be deemed to have come into force at 6 o’clock in the evening of 10th March 1992.

#### **Marginal Citations**

**M1** 1979 c. 4.

**M2** 1991 c. 31.

#### **2 Tobacco products.**

- (1) For the Table in Schedule 1 to the <sup>M3</sup>Tobacco Products Duty Act 1979 there shall be substituted—

#### “ TABLE

1. Cigarettes	An amount equal to 21 per cent. of the retail price plus £44.32 per thousand cigarettes.
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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1992, Cross Heading: Excise duties. (See end of Document for details)*

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2. Cigars	£67.89 per kilogram.
3. Hand-rolling tobacco	£71.63 per kilogram.
4. Other smoking tobacco and chewing tobacco	£29.98 per kilogram.”

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- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 10th March 1992.

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**Marginal Citations**

**M3** 1979 c. 7.

### 3 Hydrocarbon oil.

- (1) In section 6(1) of the <sup>M4</sup>Hydrocarbon Oil Duties Act 1979 for “£0.2585” (duty on light oil) and “£0.2187” (duty on heavy oil) there shall be substituted “ £0.2779 ” and “ £0.2285 ” respectively.
- (2) In section 11(1) of that Act (rebate on heavy oil) for “£0.0091” (fuel oil) and “£0.0129” (gas oil) there shall be substituted “ £0.0095 ” and “ £0.0135 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0344” there shall be substituted “ £0.0437 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0091” there shall be substituted “ £0.0095 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 10th March 1992.

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**Marginal Citations**

**M4** 1979 c. 5.

### 4 Vehicles excise duty.

- <sup>F1</sup>(1) .....
- <sup>F1</sup>(2) .....
- <sup>F2</sup>(3) .....
- <sup>F2</sup>(4) .....
- <sup>F1</sup>(5) .....

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**Textual Amendments**

- F1** S. 4(1)(2)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F2** S. 4(3)(4) repealed (*retrospectively*) with effect in relation to licenses taken out after 16 March 1993 by 1993 c. 34, s. 213, **Sch. 23 Pt. I** (6).

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## **5 General betting duty.**

- (1) In section 1(2) of the <sup>M5</sup>Betting and Gaming Duties Act 1981 (rate of general betting duty) for “8 per cent.” there shall be substituted “ 7.75 per cent. ”
- (2) This section shall apply in relation to bets made on or after 1st April 1992.

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### **Marginal Citations**

**M5** [1981 c. 63.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1992, Cross Heading:  
Excise duties.