



Finance Act 1992

CHAPTER 20

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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

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