



Finance Act 1992

1992 CHAPTER 20

Excise duties

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

- (1) In section 5 of the ^{M1}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 ^{M2}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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1992, Section 1.